Vietnam Tariff Intelligence

HS 5907.00.90 detail

HS code	5907.00.90
Description	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like / - Other
Unit	kg/m/m2
Generated	08/11/2026 02:47:00
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/59070090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9045
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9045
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9045
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E8628
ATIGA	2022	2022	0	AT!E8583

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F8583
ATIGA	2024	2024	0	AT!G8583
ATIGA	2025	2025	0	AT!H8583
ATIGA	2026	2026	0	AT!I8583
ATIGA	2027	2027	0	AT!J8583
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8633
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8633
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8633
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8633
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8633
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8633
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8634
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8634
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8634
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8634
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8634
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8634
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8635
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8589
AIFTA	30/12/2022	2022	0	AI!F8595
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8595
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8595
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8595
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8595
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8595
VKFTA	2022	2022	0	VK!E8618

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F8618
VKFTA	2024	2024	0	VK!G8618
VKFTA	2025	2025	0	VK!H8618
VKFTA	2026	2026	0	VK!I8618
VKFTA	2027	2027	0	VK!J8618
VCFTA	2022	2022	2	VC!D8665
VCFTA	2023	2023	1	VC!E8665
VCFTA	2024	2024	0	VC!F8665
VCFTA	2025	2025	0	VC!G8665
VCFTA	2026	2026	0	VC!H8665
VCFTA	2027	2027	0	VC!I8665
VN-EAEU	2022	2022	0	EAV!D8645
VN-EAEU	2023	2023	0	EAV!E8645
VN-EAEU	2024	2024	0	EAV!F8645
VN-EAEU	2025	2025	0	EAV!G8645
VN-EAEU	2026	2026	0	EAV!H8645
VN-EAEU	2027	2027	0	EAV!I8645
AHKFTA	2022	2022	7	AKH!D8658
AHKFTA	2023	2023	5	AKH!E8658
AHKFTA	2024	2024	5	AKH!F8658
AHKFTA	2025	2025	2	AKH!G8658
AHKFTA	2026	2026	2	AKH!H8658
AHKFTA	2027	2027	0	AKH!I8658
EVFTA	2022	2022	0	EV-NK!D8662
EVFTA	2023	2023	0	EV-NK!E8662
EVFTA	2024	2024	0	EV-NK!F8662

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G8662
EVFTA	2026	2026	0	EV-NK!H8662
EVFTA	2027	2027	0	EV-NK!I8662
UKVFTA	2022	2022	0	UKV!D8661
UKVFTA	2023	2023	0	UKV!E8661
UKVFTA	2024	2024	0	UKV!F8661
UKVFTA	2025	2025	0	UKV!G8661
UKVFTA	2026	2026	0	UKV!H8661
UKVFTA	2027	2027	0	UKV!I8661
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8613
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8613
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8613
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8613
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8613
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8613
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8613
RCEP A	2022	2022	0	RCEPT-A!D8650
RCEP A	2023	2023	0	RCEPT-A!E8650
RCEP A	2024	2024	0	RCEPT-A!F8650
RCEP A	2025	2025	0	RCEPT-A!G8650
RCEP A	2026	2026	0	RCEPT-A!H8650
RCEP A	2027	2027	0	RCEPT-A!I8650
RCEP B	2022	2022	0	B!D8650
RCEP B	2023	2023	0	B!E8650
RCEP B	2024	2024	0	B!F8650
RCEP B	2025	2025	0	B!G8650

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H8650
RCEP B	2027	2027	0	B!I8650
RCEP C	2022	2022	0	C!D8650
RCEP C	2023	2023	0	C!E8650
RCEP C	2024	2024	0	C!F8650
RCEP C	2025	2025	0	C!G8650
RCEP C	2026	2026	0	C!H8650
RCEP C	2027	2027	0	C!I8650
RCEP D	2022	2022	0	D!D8649
RCEP D	2023	2023	0	D!E8649
RCEP D	2024	2024	0	D!F8649
RCEP D	2025	2025	0	D!G8649
RCEP D	2026	2026	0	D!H8649
RCEP D	2027	2027	0	D!I8649
RCEP E	2022	2022	0	E!D8653
RCEP E	2023	2023	0	E!E8653
RCEP E	2024	2024	0	E!F8653
RCEP E	2025	2025	0	E!G8653
RCEP E	2026	2026	0	E!H8653
RCEP E	2027	2027	0	E!I8653
RCEP F	2022	2022	0	F!D8650
RCEP F	2023	2023	0	F!E8650
RCEP F	2024	2024	0	F!F8650
RCEP F	2025	2025	0	F!G8650
RCEP F	2026	2026	0	F!H8650
RCEP F	2027	2027	0	F!I8650

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F7987
VIFTA	2025	2025	0	VI!G7987
VIFTA	2026	2026	0	VI!H7987
VIFTA	2027	2027	0	VI!I7987

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5907.00 has 6 lines; 5907.00.90 is distinguished from its siblings by: Other.	5907.00.10 Fabrics impregnated, coated or covered with oil or oil-based preparations; 5907.00.30 Fabrics impregnated, coated or covered with fire resistant substances; 5907.00.40 Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock; 5907.00.50 Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products; 5907.00.60 Fabrics impregnated, coated or covered with other substances	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5907.00.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 5907.00.90 was checked against BT2026 (cell BT2026!N9045), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.