Vietnam Tariff Intelligence

HS 5908.00.10 detail

HS code	5908.00.10
Description	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated / - Wicks; incandescent gas mantles
Unit	kg/m
Generated	12/11/2026 01:50:55
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://www.vietnamtariff.com/hs-code/59080010/

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!K9047
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N9047
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9047
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E8631

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8586
ATIGA	2023	2023	0	AT!F8586
ATIGA	2024	2024	0	AT!G8586
ATIGA	2025	2025	0	AT!H8586
ATIGA	2026	2026	0	AT!I8586
ATIGA	2027	2027	0	AT!J8586
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8636
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8637
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8637
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8637
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8637
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8637
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8637
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8638
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8592
AIFTA	30/12/2022	2022	0	AI!F8598
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G8598
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H8598
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I8598
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J8598
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K8598

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8621
VKFTA	2023	2023	0	VK!F8621
VKFTA	2024	2024	0	VK!G8621
VKFTA	2025	2025	0	VK!H8621
VKFTA	2026	2026	0	VK!I8621
VKFTA	2027	2027	0	VK!J8621
VCFTA	2022	2022	2	VC!D8668
VCFTA	2023	2023	1	VC!E8668
VCFTA	2024	2024	0	VC!F8668
VCFTA	2025	2025	0	VC!G8668
VCFTA	2026	2026	0	VC!H8668
VCFTA	2027	2027	0	VC!I8668
VN-EAEU	2022	2022	0	EAV!D8648
VN-EAEU	2023	2023	0	EAV!E8648
VN-EAEU	2024	2024	0	EAV!F8648
VN-EAEU	2025	2025	0	EAV!G8648
VN-EAEU	2026	2026	0	EAV!H8648
VN-EAEU	2027	2027	0	EAV!I8648
AHKFTA	2022	2022	0	AKH!D8661
AHKFTA	2023	2023	0	AKH!E8661
AHKFTA	2024	2024	0	AKH!F8661
AHKFTA	2025	2025	0	AKH!G8661
AHKFTA	2026	2026	0	AKH!H8661
AHKFTA	2027	2027	0	AKH!I8661
EVFTA	2022	2022	0	EV-NK!D8665
EVFTA	2023	2023	0	EV-NK!E8665

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8665
EVFTA	2025	2025	0	EV-NK!G8665
EVFTA	2026	2026	0	EV-NK!H8665
EVFTA	2027	2027	0	EV-NK!I8665
UKVFTA	2022	2022	0	UKV!D8664
UKVFTA	2023	2023	0	UKV!E8664
UKVFTA	2024	2024	0	UKV!F8664
UKVFTA	2025	2025	0	UKV!G8664
UKVFTA	2026	2026	0	UKV!H8664
UKVFTA	2027	2027	0	UKV!I8664
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8616
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8616
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8616
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8616
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8616
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8616
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8616
RCEP A	2022	2022	0	RCEPT-A!D8653
RCEP A	2023	2023	0	RCEPT-A!E8653
RCEP A	2024	2024	0	RCEPT-A!F8653
RCEP A	2025	2025	0	RCEPT-A!G8653
RCEP A	2026	2026	0	RCEPT-A!H8653
RCEP A	2027	2027	0	RCEPT-A!I8653
RCEP B	2022	2022	0	B!D8653
RCEP B	2023	2023	0	B!E8653
RCEP B	2024	2024	0	B!F8653

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G8653
RCEP B	2026	2026	0	B!H8653
RCEP B	2027	2027	0	B!I8653
RCEP C	2022	2022	0	C!D8653
RCEP C	2023	2023	0	C!E8653
RCEP C	2024	2024	0	C!F8653
RCEP C	2025	2025	0	C!G8653
RCEP C	2026	2026	0	C!H8653
RCEP C	2027	2027	0	C!I8653
RCEP D	2022	2022	0	D!D8652
RCEP D	2023	2023	0	D!E8652
RCEP D	2024	2024	0	D!F8652
RCEP D	2025	2025	0	D!G8652
RCEP D	2026	2026	0	D!H8652
RCEP D	2027	2027	0	D!I8652
RCEP E	2022	2022	0	E!D8656
RCEP E	2023	2023	0	E!E8656
RCEP E	2024	2024	0	E!F8656
RCEP E	2025	2025	0	E!G8656
RCEP E	2026	2026	0	E!H8656
RCEP E	2027	2027	0	E!I8656
RCEP F	2022	2022	0	F!D8653
RCEP F	2023	2023	0	F!E8653
RCEP F	2024	2024	0	F!F8653
RCEP F	2025	2025	0	F!G8653
RCEP F	2026	2026	0	F!H8653

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I8653
VIFTA	2024	2024	10.3	VI!F7989
VIFTA	2025	2025	8.6	VI!G7989
VIFTA	2026	2026	6.9	VI!H7989
VIFTA	2027	2027	5.1	VI!I7989

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 5908.00 has 2 lines; 5908.00.10 is distinguished from its siblings by: Wicks; incandescent gas mantles.	5908.00.90 Other	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5908.00.10. 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 5908.00.10 was checked against BT2026 (cell BT2026!N9047), 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.