

**CHAPTER 59**  
**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;**  
**TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE**

**Notes:**

1. Except where the context otherwise requires, for the purpose of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purpose of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purpose of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m<sup>2</sup>; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.																						
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	m/m²	12	18	0	0		7	0	KH	0	0	0	3	0	0	0	0	0	0	0	0	10
5901.90	- Other:																						
5901.90.10	-- Tracing cloth	m/m²	12	18	0	0	KH	7	0	MY	0	0	0	3	0	0	0	0	0	0	0	0	10
5901.90.20	-- Prepared paiting canvas	m/m²	12	18	0	0	KH	0	0	MY	0	0	0	3	0	0	0	0	0	0	0	0	10
5901.90.90	-- Other	m/m²	12	18	0	0	KH	*	0	MY	0	0	0	3	0	0	0	0	0	0	0	0	10
59.02	Tire cord fabric of high tenacity yarn of nylon or other																						

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	polyamides, polyesters or viscose rayon																						
5902.10	- Of nylon or other polyamides:																						
	- - Chafer cavas type, rubberised:																						
5902.10.11	- - - Of nylon-6 yarn	m/m²	3	4,5	0	5		3	0		0	0	6	0	0	0	0	0	0	0	0	0	10
5902.10.19	- - - Other	m/m²	5	7,5	0	5		5	0		0	0	6	0	0	0	0	0	0	0	0	0	10
	- - Other:																						
5902.10.91	- - - Of nylon-6 yarn	m/m²	10	15	0	0		6	0		0	0	6	0	0	0	0	0	0	0	0	0	10
5902.10.99	- - - Other	m/m²	5	7,5	0	0		3	0		0	0	6	0	0	0	0	0	0	0	0	0	10
5902.20	- Of polyesters:																						
5902.20.20	- - Chafer fabric, rubberised	m/m²	0	5	0	0		0	0		0	0	*	0	0	0	0	0	0	0	0	0	10
	- - Other:																						
5902.20.91	- - - Containing cotton:	m/m²	3	4,5	0	0		2	0		0	0	*	0	0	0	0	0	0	0	0	0	10
5902.20.99	- - - Other	m/m²	5	7,5	0	0		3	0		0	0	*	0	0	0	0	0	0	0	0	0	10
5902.90	- Other:																						
5902.90.10	- - Chafer cavas type, rubberised	m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
5902.90.90	- - Other	m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.																						
5903.10	- With poly (vinyl chloride):																						
5903.10.10	- - Interlining	m/m²	12	18	0	0		*	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5903.10.90	- - Other	m/m²	12	18	0	0		*	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5903.20.00	- With polyurethane	m/m²	12	18	0	0		*	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5903.90	- Other:																						
5903.90.10	- - Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	m/m²	12	18	0	0		*	0		0	0	7,5	0	0	0	0	0	0	0	0	0	10
5903.90.00	- Other	m/m²	12	18	0	0		*	0		0	0	7,5	0	0	0	0	0	0	0	0	0	10
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.																						

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
5904.10.00	- Linoleum	m/m²	12	18	0	0	PH	0	0	PH	0	0	0	3	0	0	0	0	0	0	0	0	10
5904.90.00	- Other	m/m²	12	18	0	0		7	0	PH	0	0	0	3	0	0	0	0	0	0	0	0	10
59.05	Textile wall coverings.																						
5905.00.10	- Of wool or fine or coarse animal hair	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5905.00.90	- Other	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
59.06	Rubberized textile fabrics, other than those of heading 59.02.																						
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	m/m²	12	18	0	0		7	0		0	0	0	3	0	0	0	0	0	0	0	0	10
	- Other:																						
5906.91.00	- - Knitted or crocheted	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5906.99	- - Other:																						
5906.99.10	- - - Rubberised sheeting suitable for hospital use	m/m²	5	7,5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10
5906.99.90	- - - Other	m/m²	5	7,5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.																						
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	m/m²	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	m/m²	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	m/m²	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5907.00.60	- Fabrics impregnated, coated or covered with other material	m/m²	12	18	0	0		7	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5907.00.90	- Other	m/m²	12	18	0	0		7	0		0	0	0	3	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
59.08	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.																						
5908.00.10	- Wicks; incandescent gas mantles	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
5908.00.90	- Other	m/m²	12	18	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.																						
5909.00.10	- Fire hoses	m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
5909.00.90	- Other	m/m²	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or	m	6	9	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10



**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.																						
59.11	Textile products and articles, for technical uses, specified in Note 7 to this chapter.																						
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
5911.20.00	- Bolting cloth, whether or not made up	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
	- Textile fabrics and felts, endless or fitted																						

**Vietnam Customs Tariff Schedule – 2021**

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):																						
5911.31.00	- - Weighing less than 650 g/m²	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
5911.32.00	- - Weighing 650 g/m² or more	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
5911.90	- Other:																						
5911.90.10	- - Gaskets and seals	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10
5911.90.90	- - Other	m/m²	0	5	0	0		0	0			0	0	0	0	0	0	0	0	0	0	0	10