

Détail du SH 5209.32.00

|                        |                                                                                                                                                                    |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 5209.32.00                                                                                                                                                         |
| Description            | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 / - Dyed: / - - 3-thread or 4-thread twill, including cross twill |
| Unité                  | kg/m/m2                                                                                                                                                            |
| Généré le              | 30/10/2026 22:48:34                                                                                                                                                |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                         |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                   |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/52093200/">https://vietnamtariff.com/hs-code/52093200/</a>                                                              |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 18            | 18%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K8161 |
| Préférentiel (NPF)            | 12            | 12%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8161 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8161 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU         | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO          | 0             | 0%   | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA           | 5             | 5%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 6             | 6%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 8             | 8%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 8             | 8%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux           | Base des données       | Période | Preuve de l'origine               | Base juridique | Statut           |
|-----------------|---------------|----------------|------------------------|---------|-----------------------------------|----------------|------------------|
| RCEP (Annexe E) | 8             | 8%             | Tarif consolidé BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe F) | 8             | 8%             | Tarif consolidé BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe D) | 8,3           | 8,3%           | Tarif consolidé BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VIFTA           | 8.4           | 8,4%           | Tarif consolidé BT2026 | 2026    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| RCEP (Annexe C) | 12            | 12%            | Tarif consolidé BT2026 | 2026    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VN-CAM          |               | Aucune donnée  | Aucune donnée          |         | S                                 | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU            |               | Aucune donnée  | Aucune donnée          |         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée    |
| AHKFTA          | *             | * non éligible | Tarif consolidé BT2026 | 2026    | AHK                               | 123/2022/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 5             | AC!E7763 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E7716 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F7716 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G7716 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H7716 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I7716 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J7716 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E7766 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F7766 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G7766   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H7766   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I7766   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J7766   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E7767   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F7767   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G7767   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H7767   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I7767   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J7767   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F7768   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H7722 |
| AIFTA   | 30/12/2022                             | 2022  | 7             | AI!F7730   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 6.5           | AI!G7730   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 6             | AI!H7730   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 6             | AI!I7730   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 6             | AI!J7730   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 6             | AI!K7730   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E7752   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F7752   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G7752   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H7752   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I7752   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J7752   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D7798   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E7798   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F7798    |
| VCFTA   | 2025    | 2025  | 0             | VC!G7798    |
| VCFTA   | 2026    | 2026  | 0             | VC!H7798    |
| VCFTA   | 2027    | 2027  | 0             | VC!I7798    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D7778   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E7778   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F7778   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G7778   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H7778   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I7778   |
| AHKFTA  | 2022    | 2022  | *             | AKH!D7791   |
| AHKFTA  | 2023    | 2023  | *             | AKH!E7791   |
| AHKFTA  | 2024    | 2024  | *             | AKH!F7791   |
| AHKFTA  | 2025    | 2025  | *             | AKH!G7791   |
| AHKFTA  | 2026    | 2026  | *             | AKH!H7791   |
| AHKFTA  | 2027    | 2027  | *             | AKH!I7791   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D7795 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E7795 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F7795 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G7795 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H7795 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I7795 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D7796   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E7796   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F7796   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G7796   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H7796     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I7796     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D7746   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E7746   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F7746   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G7746   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H7746   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I7746   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J7746   |
| RCEP A | 2022    | 2022           | 11,2          | RCEPT-A!D7783 |
| RCEP A | 2023    | 2023           | 10,4          | RCEPT-A!E7783 |
| RCEP A | 2024    | 2024           | 9,6           | RCEPT-A!F7783 |
| RCEP A | 2025    | 2025           | 8,8           | RCEPT-A!G7783 |
| RCEP A | 2026    | 2026           | 8             | RCEPT-A!H7783 |
| RCEP A | 2027    | 2027           | 7,2           | RCEPT-A!I7783 |
| RCEP B | 2022    | 2022           | 11,2          | B!D7783       |
| RCEP B | 2023    | 2023           | 10,4          | B!E7783       |
| RCEP B | 2024    | 2024           | 9,6           | B!F7783       |
| RCEP B | 2025    | 2025           | 8,8           | B!G7783       |
| RCEP B | 2026    | 2026           | 8             | B!H7783       |
| RCEP B | 2027    | 2027           | 7,2           | B!I7783       |
| RCEP C | 2022    | 2022           | 12            | C!D7783       |
| RCEP C | 2023    | 2023           | 12            | C!E7783       |
| RCEP C | 2024    | 2024           | 12            | C!F7783       |
| RCEP C | 2025    | 2025           | 12            | C!G7783       |
| RCEP C | 2026    | 2026           | 12            | C!H7783       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 12            | C!I7783  |
| RCEP D | 2022    | 2022  | 11,3          | D!D7783  |
| RCEP D | 2023    | 2023  | 10,5          | D!E7783  |
| RCEP D | 2024    | 2024  | 9,8           | D!F7783  |
| RCEP D | 2025    | 2025  | 9             | D!G7783  |
| RCEP D | 2026    | 2026  | 8,3           | D!H7783  |
| RCEP D | 2027    | 2027  | 7,5           | D!I7783  |
| RCEP E | 2022    | 2022  | 11,2          | E!D7786  |
| RCEP E | 2023    | 2023  | 10,4          | E!E7786  |
| RCEP E | 2024    | 2024  | 9,6           | E!F7786  |
| RCEP E | 2025    | 2025  | 8,8           | E!G7786  |
| RCEP E | 2026    | 2026  | 8             | E!H7786  |
| RCEP E | 2027    | 2027  | 7,2           | E!I7786  |
| RCEP F | 2022    | 2022  | 11,2          | F!D7783  |
| RCEP F | 2023    | 2023  | 10,4          | F!E7783  |
| RCEP F | 2024    | 2024  | 9,6           | F!F7783  |
| RCEP F | 2025    | 2025  | 8,8           | F!G7783  |
| RCEP F | 2026    | 2026  | 8             | F!H7783  |
| RCEP F | 2027    | 2027  | 7,2           | F!I7783  |
| VIFTA  | 2024    | 2024  | 10,8          | VI!F7186 |
| VIFTA  | 2025    | 2025  | 9.6           | VI!G7186 |
| VIFTA  | 2026    | 2026  | 8.4           | VI!H7186 |
| VIFTA  | 2027    | 2027  | 7.2           | VI!I7186 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                        | Données liées | Référence juridique            | Action recommandée                                                                                           | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002        | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                  |               | 08/2023/TT-BCT                 | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Texte cité dans la source ; validité non vérifiée |
| DOC-002        | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                      |               | 08/2023/TT-BCT                 | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | Texte cité dans la source ; validité non vérifiée |
| DOC-001        | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                                  |               | 765/QĐ-BCT                     | Prepare inspection/certification filings under the cited instruments before clearance.                       | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                             | Texte cité dans la source ; validité non vérifiée |
| FTA-013        | YELLOW | FTA rate not lower than MFN                                | RCEP (Annexe C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving. | MFN 12%       |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire                 |
| 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.                                               | Non vérifié – contrôle nécessaire                 |
| 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).              | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 5209.32.00. This does NOT mean there is no risk.                                                       |               |                                | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire                 |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 12% for 5209.32.00 was checked against BT2026 (cell BT2026!N8161), 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.     | Vérifié par rapport au fichier tarifaire source   |

Politique de l'article

| Politique de l'article                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                                          |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                              |
| 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) |
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                             |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.