Vietnam Tariff Intelligence

HS 5205.23.00 detail

HS code	5205.23.00
Description	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale / - Single yarn, of combed fibres: / - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
Unit	kg
Generated	01/11/2026 22:08:13
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://vietnamtariff.com/hs-code/52052300/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8063
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8063
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8063
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	2.9	2.9%	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!E7661

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7614
ATIGA	2023	2023	0	AT!F7614
ATIGA	2024	2024	0	AT!G7614
ATIGA	2025	2025	0	AT!H7614
ATIGA	2026	2026	0	AT!I7614
ATIGA	2027	2027	0	AT!J7614
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7664
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7664
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7664
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7664
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7664
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7664
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7665
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7665
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7665
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7665
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7665
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7665
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7666
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7620
AIFTA	30/12/2022	2022	0	AI!F7628
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7628
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7628
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7628
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7628
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7628

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7650
VKFTA	2023	2023	0	VK!F7650
VKFTA	2024	2024	0	VK!G7650
VKFTA	2025	2025	0	VK!H7650
VKFTA	2026	2026	0	VK!I7650
VKFTA	2027	2027	0	VK!J7650
VCFTA	2022	2022	0	VC!D7696
VCFTA	2023	2023	0	VC!E7696
VCFTA	2024	2024	0	VC!F7696
VCFTA	2025	2025	0	VC!G7696
VCFTA	2026	2026	0	VC!H7696
VCFTA	2027	2027	0	VC!I7696
VN-EAEU	2022	2022	0	EAV!D7676
VN-EAEU	2023	2023	0	EAV!E7676
VN-EAEU	2024	2024	0	EAV!F7676
VN-EAEU	2025	2025	0	EAV!G7676
VN-EAEU	2026	2026	0	EAV!H7676
VN-EAEU	2027	2027	0	EAV!I7676
AHKFTA	2022	2022	0	AKH!D7689
AHKFTA	2023	2023	0	AKH!E7689
AHKFTA	2024	2024	0	AKH!F7689
AHKFTA	2025	2025	0	AKH!G7689
AHKFTA	2026	2026	0	AKH!H7689
AHKFTA	2027	2027	0	AKH!I7689
EVFTA	2022	2022	0	EV-NK!D7693
EVFTA	2023	2023	0	EV-NK!E7693

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7693
EVFTA	2025	2025	0	EV-NK!G7693
EVFTA	2026	2026	0	EV-NK!H7693
EVFTA	2027	2027	0	EV-NK!I7693
UKVFTA	2022	2022	0	UKV!D7694
UKVFTA	2023	2023	0	UKV!E7694
UKVFTA	2024	2024	0	UKV!F7694
UKVFTA	2025	2025	0	UKV!G7694
UKVFTA	2026	2026	0	UKV!H7694
UKVFTA	2027	2027	0	UKV!I7694
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7644
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7644
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7644
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7644
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7644
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7644
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7644
RCEP A	2022	2022	0	RCEPT-A!D7681
RCEP A	2023	2023	0	RCEPT-A!E7681
RCEP A	2024	2024	0	RCEPT-A!F7681
RCEP A	2025	2025	0	RCEPT-A!G7681
RCEP A	2026	2026	0	RCEPT-A!H7681
RCEP A	2027	2027	0	RCEPT-A!I7681
RCEP B	2022	2022	0	B!D7681
RCEP B	2023	2023	0	B!E7681
RCEP B	2024	2024	0	B!F7681

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7681
RCEP B	2026	2026	0	B!H7681
RCEP B	2027	2027	0	B!I7681
RCEP C	2022	2022	0	C!D7681
RCEP C	2023	2023	0	C!E7681
RCEP C	2024	2024	0	C!F7681
RCEP C	2025	2025	0	C!G7681
RCEP C	2026	2026	0	C!H7681
RCEP C	2027	2027	0	C!I7681
RCEP D	2022	2022	0	D!D7681
RCEP D	2023	2023	0	D!E7681
RCEP D	2024	2024	0	D!F7681
RCEP D	2025	2025	0	D!G7681
RCEP D	2026	2026	0	D!H7681
RCEP D	2027	2027	0	D!I7681
RCEP E	2022	2022	0	E!D7684
RCEP E	2023	2023	0	E!E7684
RCEP E	2024	2024	0	E!F7684
RCEP E	2025	2025	0	E!G7684
RCEP E	2026	2026	0	E!H7684
RCEP E	2027	2027	0	E!I7684
RCEP F	2022	2022	0	F!D7681
RCEP F	2023	2023	0	F!E7681
RCEP F	2024	2024	0	F!F7681
RCEP F	2025	2025	0	F!G7681
RCEP F	2026	2026	0	F!H7681

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7681
VIFTA	2024	2024	4,3	VI!F7088
VIFTA	2025	2025	3.6	VI!G7088
VIFTA	2026	2026	2.9	VI!H7088
VIFTA	2027	2027	2.1	VI!I7088

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
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 5205.23.00. 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 5% for 5205.23.00 was checked against BT2026 (cell BT2026!N8063), 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.