Vietnam Tariff Intelligence

HS 5206.12.00 detail

HS code	5206.12.00
Description	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale / - Single yarn, of uncombed fibres: / - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
Unit	kg
Generated	05/11/2026 09:54:44
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/52061200/

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!K8085
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8085
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8085
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E7684

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7637
ATIGA	2023	2023	0	AT!F7637
ATIGA	2024	2024	0	AT!G7637
ATIGA	2025	2025	0	AT!H7637
ATIGA	2026	2026	0	AT!I7637
ATIGA	2027	2027	0	AT!J7637
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7687
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7687
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7687
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7687
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7687
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7687
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7688
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7688
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7688
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7688
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7688
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7688
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7689
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7643
AIFTA	30/12/2022	2022	5	AI!F7651
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7651
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7651
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7651
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7651
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7651

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7673
VKFTA	2023	2023	0	VK!F7673
VKFTA	2024	2024	0	VK!G7673
VKFTA	2025	2025	0	VK!H7673
VKFTA	2026	2026	0	VK!I7673
VKFTA	2027	2027	0	VK!J7673
VCFTA	2022	2022	0	VC!D7719
VCFTA	2023	2023	0	VC!E7719
VCFTA	2024	2024	0	VC!F7719
VCFTA	2025	2025	0	VC!G7719
VCFTA	2026	2026	0	VC!H7719
VCFTA	2027	2027	0	VC!I7719
VN-EAEU	2022	2022	0	EAV!D7699
VN-EAEU	2023	2023	0	EAV!E7699
VN-EAEU	2024	2024	0	EAV!F7699
VN-EAEU	2025	2025	0	EAV!G7699
VN-EAEU	2026	2026	0	EAV!H7699
VN-EAEU	2027	2027	0	EAV!I7699
AHKFTA	2022	2022	5	AKH!D7712
AHKFTA	2023	2023	5	AKH!E7712
AHKFTA	2024	2024	5	AKH!F7712
AHKFTA	2025	2025	5	AKH!G7712
AHKFTA	2026	2026	5	AKH!H7712
AHKFTA	2027	2027	5	AKH!I7712
EVFTA	2022	2022	0	EV-NK!D7716
EVFTA	2023	2023	0	EV-NK!E7716

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7716
EVFTA	2025	2025	0	EV-NK!G7716
EVFTA	2026	2026	0	EV-NK!H7716
EVFTA	2027	2027	0	EV-NK!I7716
UKVFTA	2022	2022	0	UKV!D7717
UKVFTA	2023	2023	0	UKV!E7717
UKVFTA	2024	2024	0	UKV!F7717
UKVFTA	2025	2025	0	UKV!G7717
UKVFTA	2026	2026	0	UKV!H7717
UKVFTA	2027	2027	0	UKV!I7717
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7667
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7667
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7667
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7667
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7667
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7667
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7667
RCEP A	2022	2022	4,7	RCEPT-A!D7704
RCEP A	2023	2023	4,3	RCEPT-A!E7704
RCEP A	2024	2024	4	RCEPT-A!F7704
RCEP A	2025	2025	3,7	RCEPT-A!G7704
RCEP A	2026	2026	3,3	RCEPT-A!H7704
RCEP A	2027	2027	3	RCEPT-A!I7704
RCEP B	2022	2022	4,7	B!D7704
RCEP B	2023	2023	4,3	B!E7704
RCEP B	2024	2024	4	B!F7704

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,7	B!G7704
RCEP B	2026	2026	3,3	B!H7704
RCEP B	2027	2027	3	B!I7704
RCEP C	2022	2022	5	C!D7704
RCEP C	2023	2023	5	C!E7704
RCEP C	2024	2024	5	C!F7704
RCEP C	2025	2025	5	C!G7704
RCEP C	2026	2026	5	C!H7704
RCEP C	2027	2027	5	C!I7704
RCEP D	2022	2022	4,7	D!D7704
RCEP D	2023	2023	4,4	D!E7704
RCEP D	2024	2024	4,1	D!F7704
RCEP D	2025	2025	3,8	D!G7704
RCEP D	2026	2026	3,4	D!H7704
RCEP D	2027	2027	3,1	D!I7704
RCEP E	2022	2022	4,7	E!D7707
RCEP E	2023	2023	4,3	E!E7707
RCEP E	2024	2024	4	E!F7707
RCEP E	2025	2025	3,7	E!G7707
RCEP E	2026	2026	3,3	E!H7707
RCEP E	2027	2027	3	E!I7707
RCEP F	2022	2022	4,7	F!D7704
RCEP F	2023	2023	4,3	F!E7704
RCEP F	2024	2024	4	F!F7704
RCEP F	2025	2025	3,7	F!G7704
RCEP F	2026	2026	3,3	F!H7704

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3	F!I7704
VIFTA	2024	2024	4,5	VI!F7110
VIFTA	2025	2025	4	VI!G7110
VIFTA	2026	2026	3.5	VI!H7110
VIFTA	2027	2027	3	VI!I7110

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
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AHKFTA 5%, AIFTA 5%, RCEP (Annex C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 5206.12.00. 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 5206.12.00 was checked against BT2026 (cell BT2026!N8085), 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.