Vietnam Tariff Intelligence

HS 5206.34.00 detail

HS code	5206.34.00
Description	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale / - Multiple (folded) or cabled yarn, of uncombed fibres: / - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
Unit	kg
Generated	08/11/2026 06:45:59
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/52063400/

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!K8099
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8099
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8099
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	3.5	3.5%	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!E7698

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7651
ATIGA	2023	2023	0	AT!F7651
ATIGA	2024	2024	0	AT!G7651
ATIGA	2025	2025	0	AT!H7651
ATIGA	2026	2026	0	AT!I7651
ATIGA	2027	2027	0	AT!J7651
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7701
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7701
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7701
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7701
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7701
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7701
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7702
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7702
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7702
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7702
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7702
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7702
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7703
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7657
AIFTA	30/12/2022	2022	0	AI!F7665
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7665
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7665
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7665
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7665
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7665

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7687
VKFTA	2023	2023	0	VK!F7687
VKFTA	2024	2024	0	VK!G7687
VKFTA	2025	2025	0	VK!H7687
VKFTA	2026	2026	0	VK!I7687
VKFTA	2027	2027	0	VK!J7687
VCFTA	2022	2022	0	VC!D7733
VCFTA	2023	2023	0	VC!E7733
VCFTA	2024	2024	0	VC!F7733
VCFTA	2025	2025	0	VC!G7733
VCFTA	2026	2026	0	VC!H7733
VCFTA	2027	2027	0	VC!I7733
VN-EAEU	2022	2022	0	EAV!D7713
VN-EAEU	2023	2023	0	EAV!E7713
VN-EAEU	2024	2024	0	EAV!F7713
VN-EAEU	2025	2025	0	EAV!G7713
VN-EAEU	2026	2026	0	EAV!H7713
VN-EAEU	2027	2027	0	EAV!I7713
AHKFTA	2022	2022	0	AKH!D7726
AHKFTA	2023	2023	0	AKH!E7726
AHKFTA	2024	2024	0	AKH!F7726
AHKFTA	2025	2025	0	AKH!G7726
AHKFTA	2026	2026	0	AKH!H7726
AHKFTA	2027	2027	0	AKH!I7726
EVFTA	2022	2022	0	EV-NK!D7730
EVFTA	2023	2023	0	EV-NK!E7730

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7730
EVFTA	2025	2025	0	EV-NK!G7730
EVFTA	2026	2026	0	EV-NK!H7730
EVFTA	2027	2027	0	EV-NK!I7730
UKVFTA	2022	2022	0	UKV!D7731
UKVFTA	2023	2023	0	UKV!E7731
UKVFTA	2024	2024	0	UKV!F7731
UKVFTA	2025	2025	0	UKV!G7731
UKVFTA	2026	2026	0	UKV!H7731
UKVFTA	2027	2027	0	UKV!I7731
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7681
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7681
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7681
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7681
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7681
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7681
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7681
RCEP A	2022	2022	0	RCEPT-A!D7718
RCEP A	2023	2023	0	RCEPT-A!E7718
RCEP A	2024	2024	0	RCEPT-A!F7718
RCEP A	2025	2025	0	RCEPT-A!G7718
RCEP A	2026	2026	0	RCEPT-A!H7718
RCEP A	2027	2027	0	RCEPT-A!I7718
RCEP B	2022	2022	0	B!D7718
RCEP B	2023	2023	0	B!E7718
RCEP B	2024	2024	0	B!F7718

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7718
RCEP B	2026	2026	0	B!H7718
RCEP B	2027	2027	0	B!I7718
RCEP C	2022	2022	0	C!D7718
RCEP C	2023	2023	0	C!E7718
RCEP C	2024	2024	0	C!F7718
RCEP C	2025	2025	0	C!G7718
RCEP C	2026	2026	0	C!H7718
RCEP C	2027	2027	0	C!I7718
RCEP D	2022	2022	0	D!D7718
RCEP D	2023	2023	0	D!E7718
RCEP D	2024	2024	0	D!F7718
RCEP D	2025	2025	0	D!G7718
RCEP D	2026	2026	0	D!H7718
RCEP D	2027	2027	0	D!I7718
RCEP E	2022	2022	0	E!D7721
RCEP E	2023	2023	0	E!E7721
RCEP E	2024	2024	0	E!F7721
RCEP E	2025	2025	0	E!G7721
RCEP E	2026	2026	0	E!H7721
RCEP E	2027	2027	0	E!I7721
RCEP F	2022	2022	0	F!D7718
RCEP F	2023	2023	0	F!E7718
RCEP F	2024	2024	0	F!F7718
RCEP F	2025	2025	0	F!G7718
RCEP F	2026	2026	0	F!H7718

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7718
VIFTA	2024	2024	4,5	VI!F7124
VIFTA	2025	2025	4	VI!G7124
VIFTA	2026	2026	3.5	VI!H7124
VIFTA	2027	2027	3	VI!I7124

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 5206.34.00. 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 5206.34.00 was checked against BT2026 (cell BT2026!N8099), 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.