Vietnam Tariff Intelligence

HS 5209.59.10 detail

HS code	5209.59.10
Description	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 / - Printed: / - - Other fabrics: / - - - Printed by the traditional batik process
Unit	kg/m/m2
Generated	04/11/2026 08:54:42
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/52095910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8176
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8176
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8176
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
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	6	6%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	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!E7778

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7731
ATIGA	2023	2023	0	AT!F7731
ATIGA	2024	2024	0	AT!G7731
ATIGA	2025	2025	0	AT!H7731
ATIGA	2026	2026	0	AT!I7731
ATIGA	2027	2027	0	AT!J7731
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7781
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7781
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7781
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7781
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7781
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7781
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7782
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7782
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7782
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7782
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7782
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7782
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7783
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7737
AIFTA	30/12/2022	2022	7	AI!F7745
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G7745
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H7745
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I7745
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J7745
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K7745

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7767
VKFTA	2023	2023	0	VK!F7767
VKFTA	2024	2024	0	VK!G7767
VKFTA	2025	2025	0	VK!H7767
VKFTA	2026	2026	0	VK!I7767
VKFTA	2027	2027	0	VK!J7767
VCFTA	2022	2022	2	VC!D7813
VCFTA	2023	2023	1	VC!E7813
VCFTA	2024	2024	0	VC!F7813
VCFTA	2025	2025	0	VC!G7813
VCFTA	2026	2026	0	VC!H7813
VCFTA	2027	2027	0	VC!I7813
VN-EAEU	2022	2022	0	EAV!D7793
VN-EAEU	2023	2023	0	EAV!E7793
VN-EAEU	2024	2024	0	EAV!F7793
VN-EAEU	2025	2025	0	EAV!G7793
VN-EAEU	2026	2026	0	EAV!H7793
VN-EAEU	2027	2027	0	EAV!I7793
AHKFTA	2022	2022	7	AKH!D7806
AHKFTA	2023	2023	5	AKH!E7806
AHKFTA	2024	2024	5	AKH!F7806
AHKFTA	2025	2025	2	AKH!G7806
AHKFTA	2026	2026	2	AKH!H7806
AHKFTA	2027	2027	0	AKH!I7806
EVFTA	2022	2022	0	EV-NK!D7810
EVFTA	2023	2023	0	EV-NK!E7810

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7810
EVFTA	2025	2025	0	EV-NK!G7810
EVFTA	2026	2026	0	EV-NK!H7810
EVFTA	2027	2027	0	EV-NK!I7810
UKVFTA	2022	2022	0	UKV!D7811
UKVFTA	2023	2023	0	UKV!E7811
UKVFTA	2024	2024	0	UKV!F7811
UKVFTA	2025	2025	0	UKV!G7811
UKVFTA	2026	2026	0	UKV!H7811
UKVFTA	2027	2027	0	UKV!I7811
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7761
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7761
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7761
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7761
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7761
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7761
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7761
RCEP A	2022	2022	10,8	RCEPT-A!D7798
RCEP A	2023	2023	9,6	RCEPT-A!E7798
RCEP A	2024	2024	8,4	RCEPT-A!F7798
RCEP A	2025	2025	7,2	RCEPT-A!G7798
RCEP A	2026	2026	6	RCEPT-A!H7798
RCEP A	2027	2027	4,8	RCEPT-A!I7798
RCEP B	2022	2022	10,8	B!D7798
RCEP B	2023	2023	9,6	B!E7798
RCEP B	2024	2024	8,4	B!F7798

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	7,2	B!G7798
RCEP B	2026	2026	6	B!H7798
RCEP B	2027	2027	4,8	B!I7798
RCEP C	2022	2022	10,8	C!D7798
RCEP C	2023	2023	9,6	C!E7798
RCEP C	2024	2024	8,4	C!F7798
RCEP C	2025	2025	7,2	C!G7798
RCEP C	2026	2026	6	C!H7798
RCEP C	2027	2027	4,8	C!I7798
RCEP D	2022	2022	10,9	D!D7798
RCEP D	2023	2023	9,8	D!E7798
RCEP D	2024	2024	8,7	D!F7798
RCEP D	2025	2025	7,6	D!G7798
RCEP D	2026	2026	6,5	D!H7798
RCEP D	2027	2027	5,5	D!I7798
RCEP E	2022	2022	10,8	E!D7801
RCEP E	2023	2023	9,6	E!E7801
RCEP E	2024	2024	8,4	E!F7801
RCEP E	2025	2025	7,2	E!G7801
RCEP E	2026	2026	6	E!H7801
RCEP E	2027	2027	4,8	E!I7801
RCEP F	2022	2022	10,8	F!D7798
RCEP F	2023	2023	9,6	F!E7798
RCEP F	2024	2024	8,4	F!F7798
RCEP F	2025	2025	7,2	F!G7798
RCEP F	2026	2026	6	F!H7798

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4,8	F!I7798
VIFTA	2024	2024	10.3	VI!F7201
VIFTA	2025	2025	8.6	VI!G7201
VIFTA	2026	2026	6.9	VI!H7201
VIFTA	2027	2027	5.1	VI!I7201

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5209.59 has 2 lines; 5209.59.10 is distinguished from its siblings by: Printed by the traditional batik process.	5209.59.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5209.59.10. 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 12% for 5209.59.10 was checked against BT2026 (cell BT2026!N8176), 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
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)

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.