

HS 5205.27.00 detail

|                     |                                                                                                                                                                                                                                                                                             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 5205.27.00                                                                                                                                                                                                                                                                                  |
| 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 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) |
| Unit                | kg                                                                                                                                                                                                                                                                                          |
| Generated           | 01/11/2026 03:42:35                                                                                                                                                                                                                                                                         |
| 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                | <a href="https://vietnamtariff.com/hs-code/52052700/">https://vietnamtariff.com/hs-code/52052700/</a>                                                                                                                                                                                       |

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!K8066 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8066 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8066 |
| 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!E7664 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E7617   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F7617   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G7617   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H7617   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I7617   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J7617   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E7667   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F7667   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G7667   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H7667   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I7667   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J7667   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E7668   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F7668   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G7668   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H7668   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I7668   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J7668   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F7669   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7623 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F7631   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G7631   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H7631   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I7631   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J7631   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K7631   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E7653    |
| VKFTA   | 2023   | 2023 | 0            | VK!F7653    |
| VKFTA   | 2024   | 2024 | 0            | VK!G7653    |
| VKFTA   | 2025   | 2025 | 0            | VK!H7653    |
| VKFTA   | 2026   | 2026 | 0            | VK!I7653    |
| VKFTA   | 2027   | 2027 | 0            | VK!J7653    |
| VCFTA   | 2022   | 2022 | 0            | VC!D7699    |
| VCFTA   | 2023   | 2023 | 0            | VC!E7699    |
| VCFTA   | 2024   | 2024 | 0            | VC!F7699    |
| VCFTA   | 2025   | 2025 | 0            | VC!G7699    |
| VCFTA   | 2026   | 2026 | 0            | VC!H7699    |
| VCFTA   | 2027   | 2027 | 0            | VC!I7699    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D7679   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E7679   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F7679   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G7679   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H7679   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I7679   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D7692   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E7692   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F7692   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G7692   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H7692   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I7692   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D7696 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E7696 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F7696   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G7696   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H7696   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I7696   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D7697     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E7697     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F7697     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G7697     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H7697     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I7697     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7647   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7647   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7647   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7647   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7647   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7647   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7647   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D7684 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E7684 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F7684 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G7684 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H7684 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I7684 |
| RCEP B | 2022   | 2022           | 0            | B!D7684       |
| RCEP B | 2023   | 2023           | 0            | B!E7684       |
| RCEP B | 2024   | 2024           | 0            | B!F7684       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G7684 |
| RCEP B | 2026   | 2026 | 0            | B!H7684 |
| RCEP B | 2027   | 2027 | 0            | B!I7684 |
| RCEP C | 2022   | 2022 | 0            | C!D7684 |
| RCEP C | 2023   | 2023 | 0            | C!E7684 |
| RCEP C | 2024   | 2024 | 0            | C!F7684 |
| RCEP C | 2025   | 2025 | 0            | C!G7684 |
| RCEP C | 2026   | 2026 | 0            | C!H7684 |
| RCEP C | 2027   | 2027 | 0            | C!I7684 |
| RCEP D | 2022   | 2022 | 0            | D!D7684 |
| RCEP D | 2023   | 2023 | 0            | D!E7684 |
| RCEP D | 2024   | 2024 | 0            | D!F7684 |
| RCEP D | 2025   | 2025 | 0            | D!G7684 |
| RCEP D | 2026   | 2026 | 0            | D!H7684 |
| RCEP D | 2027   | 2027 | 0            | D!I7684 |
| RCEP E | 2022   | 2022 | 0            | E!D7687 |
| RCEP E | 2023   | 2023 | 0            | E!E7687 |
| RCEP E | 2024   | 2024 | 0            | E!F7687 |
| RCEP E | 2025   | 2025 | 0            | E!G7687 |
| RCEP E | 2026   | 2026 | 0            | E!H7687 |
| RCEP E | 2027   | 2027 | 0            | E!I7687 |
| RCEP F | 2022   | 2022 | 0            | F!D7684 |
| RCEP F | 2023   | 2023 | 0            | F!E7684 |
| RCEP F | 2024   | 2024 | 0            | F!F7684 |
| RCEP F | 2025   | 2025 | 0            | F!G7684 |
| RCEP F | 2026   | 2026 | 0            | F!H7684 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!7684  |
| VIFTA  | 2024   | 2024 | 4,5          | VI!F7091 |
| VIFTA  | 2025   | 2025 | 4            | VI!G7091 |
| VIFTA  | 2026   | 2026 | 3.5          | VI!H7091 |
| VIFTA  | 2027   | 2027 | 3            | VI!!7091 |

### 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 5205.27.00. 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 5205.27.00 was checked against BT2026 (cell BT2026!N8066), 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.