Vietnam Tariff Intelligence

HS 5202.91.00 detail

HS code	5202.91.00
Description	Cotton waste (including yarn waste and garnetted stock) / - Other: / - - Garnetted stock
Unit	kg
Generated	05/11/2026 09:18:25
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/52029100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8043
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N8043
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8043
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E7638
ATIGA	2022	2022	0	AT!E7591
ATIGA	2023	2023	0	AT!F7591
ATIGA	2024	2024	0	AT!G7591
ATIGA	2025	2025	0	AT!H7591
ATIGA	2026	2026	0	AT!I7591
ATIGA	2027	2027	0	AT!J7591
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7641
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7641
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7641

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7641
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7641
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7641
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7642
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7642
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7642
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7642
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7642
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7642
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7643
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7597
AIFTA	30/12/2022	2022	5	AI!F7605
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7605
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7605
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7605
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7605
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7605
VKFTA	2022	2022	0	VK!E7627
VKFTA	2023	2023	0	VK!F7627
VKFTA	2024	2024	0	VK!G7627
VKFTA	2025	2025	0	VK!H7627
VKFTA	2026	2026	0	VK!I7627
VKFTA	2027	2027	0	VK!J7627
VCFTA	2022	2022	2	VC!D7673
VCFTA	2023	2023	1	VC!E7673
VCFTA	2024	2024	0	VC!F7673

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7673
VCFTA	2026	2026	0	VC!H7673
VCFTA	2027	2027	0	VC!I7673
VN-EAEU	2022	2022	0	EAV!D7653
VN-EAEU	2023	2023	0	EAV!E7653
VN-EAEU	2024	2024	0	EAV!F7653
VN-EAEU	2025	2025	0	EAV!G7653
VN-EAEU	2026	2026	0	EAV!H7653
VN-EAEU	2027	2027	0	EAV!I7653
AHKFTA	2022	2022	6	AKH!D7666
AHKFTA	2023	2023	4	AKH!E7666
AHKFTA	2024	2024	4	AKH!F7666
AHKFTA	2025	2025	2	AKH!G7666
AHKFTA	2026	2026	2	AKH!H7666
AHKFTA	2027	2027	0	AKH!I7666
EVFTA	2022	2022	0	EV-NK!D7670
EVFTA	2023	2023	0	EV-NK!E7670
EVFTA	2024	2024	0	EV-NK!F7670
EVFTA	2025	2025	0	EV-NK!G7670
EVFTA	2026	2026	0	EV-NK!H7670
EVFTA	2027	2027	0	EV-NK!I7670
UKVFTA	2022	2022	0	UKV!D7671
UKVFTA	2023	2023	0	UKV!E7671
UKVFTA	2024	2024	0	UKV!F7671
UKVFTA	2025	2025	0	UKV!G7671
UKVFTA	2026	2026	0	UKV!H7671

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7671
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7621
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7621
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7621
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7621
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7621
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7621
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7621
RCEP A	2022	2022	9	RCEPT-A!D7658
RCEP A	2023	2023	8	RCEPT-A!E7658
RCEP A	2024	2024	7	RCEPT-A!F7658
RCEP A	2025	2025	6	RCEPT-A!G7658
RCEP A	2026	2026	5	RCEPT-A!H7658
RCEP A	2027	2027	4	RCEPT-A!I7658
RCEP B	2022	2022	9	B!D7658
RCEP B	2023	2023	8	B!E7658
RCEP B	2024	2024	7	B!F7658
RCEP B	2025	2025	6	B!G7658
RCEP B	2026	2026	5	B!H7658
RCEP B	2027	2027	4	B!I7658
RCEP C	2022	2022	9	C!D7658
RCEP C	2023	2023	8	C!E7658
RCEP C	2024	2024	7	C!F7658
RCEP C	2025	2025	6	C!G7658
RCEP C	2026	2026	5	C!H7658
RCEP C	2027	2027	4	C!I7658

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D7658
RCEP D	2023	2023	8,2	D!E7658
RCEP D	2024	2024	7,3	D!F7658
RCEP D	2025	2025	6,4	D!G7658
RCEP D	2026	2026	5,5	D!H7658
RCEP D	2027	2027	4,5	D!I7658
RCEP E	2022	2022	9	E!D7661
RCEP E	2023	2023	8	E!E7661
RCEP E	2024	2024	7	E!F7661
RCEP E	2025	2025	6	E!G7661
RCEP E	2026	2026	5	E!H7661
RCEP E	2027	2027	4	E!I7661
RCEP F	2022	2022	9	F!D7658
RCEP F	2023	2023	8	F!E7658
RCEP F	2024	2024	7	F!F7658
RCEP F	2025	2025	6	F!G7658
RCEP F	2026	2026	5	F!H7658
RCEP F	2027	2027	4	F!I7658
VIFTA	2024	2024	9	VI!F7068
VIFTA	2025	2025	8	VI!G7068
VIFTA	2026	2026	7	VI!H7068
VIFTA	2027	2027	6	VI!I7068

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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
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 "5/8/10".		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 5202.91.00. 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 10% for 5202.91.00 was checked against BT2026 (cell BT2026!N8043), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.