Vietnam Tariff Intelligence

HS 5204.11.90 detail

HS code	5204.11.90
Description	Cotton sewing thread, whether or not put up for retail sale / - Not put up for retail sale: / - - Containing 85% or more by weight of cotton: / - - - Other
Unit	kg
Generated	03/11/2026 10:17:49
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/52041190/

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!K8050
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8050
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8050
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!E7647

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7600
ATIGA	2023	2023	0	AT!F7600
ATIGA	2024	2024	0	AT!G7600
ATIGA	2025	2025	0	AT!H7600
ATIGA	2026	2026	0	AT!I7600
ATIGA	2027	2027	0	AT!J7600
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7650
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7650
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7650
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7650
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7650
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7650
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7651
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7651
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7651
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7651
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7651
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7651
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7652
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7606
AIFTA	30/12/2022	2022	0	AI!F7614
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7614
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7614
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7614
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7614
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7614

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7636
VKFTA	2023	2023	0	VK!F7636
VKFTA	2024	2024	0	VK!G7636
VKFTA	2025	2025	0	VK!H7636
VKFTA	2026	2026	0	VK!I7636
VKFTA	2027	2027	0	VK!J7636
VCFTA	2022	2022	0	VC!D7682
VCFTA	2023	2023	0	VC!E7682
VCFTA	2024	2024	0	VC!F7682
VCFTA	2025	2025	0	VC!G7682
VCFTA	2026	2026	0	VC!H7682
VCFTA	2027	2027	0	VC!I7682
VN-EAEU	2022	2022	0	EAV!D7662
VN-EAEU	2023	2023	0	EAV!E7662
VN-EAEU	2024	2024	0	EAV!F7662
VN-EAEU	2025	2025	0	EAV!G7662
VN-EAEU	2026	2026	0	EAV!H7662
VN-EAEU	2027	2027	0	EAV!I7662
AHKFTA	2022	2022	0	AKH!D7675
AHKFTA	2023	2023	0	AKH!E7675
AHKFTA	2024	2024	0	AKH!F7675
AHKFTA	2025	2025	0	AKH!G7675
AHKFTA	2026	2026	0	AKH!H7675
AHKFTA	2027	2027	0	AKH!I7675
EVFTA	2022	2022	0	EV-NK!D7679
EVFTA	2023	2023	0	EV-NK!E7679

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7679
EVFTA	2025	2025	0	EV-NK!G7679
EVFTA	2026	2026	0	EV-NK!H7679
EVFTA	2027	2027	0	EV-NK!I7679
UKVFTA	2022	2022	0	UKV!D7680
UKVFTA	2023	2023	0	UKV!E7680
UKVFTA	2024	2024	0	UKV!F7680
UKVFTA	2025	2025	0	UKV!G7680
UKVFTA	2026	2026	0	UKV!H7680
UKVFTA	2027	2027	0	UKV!I7680
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7630
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7630
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7630
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7630
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7630
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7630
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7630
RCEP A	2022	2022	0	RCEPT-A!D7667
RCEP A	2023	2023	0	RCEPT-A!E7667
RCEP A	2024	2024	0	RCEPT-A!F7667
RCEP A	2025	2025	0	RCEPT-A!G7667
RCEP A	2026	2026	0	RCEPT-A!H7667
RCEP A	2027	2027	0	RCEPT-A!I7667
RCEP B	2022	2022	0	B!D7667
RCEP B	2023	2023	0	B!E7667
RCEP B	2024	2024	0	B!F7667

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7667
RCEP B	2026	2026	0	B!H7667
RCEP B	2027	2027	0	B!I7667
RCEP C	2022	2022	0	C!D7667
RCEP C	2023	2023	0	C!E7667
RCEP C	2024	2024	0	C!F7667
RCEP C	2025	2025	0	C!G7667
RCEP C	2026	2026	0	C!H7667
RCEP C	2027	2027	0	C!I7667
RCEP D	2022	2022	0	D!D7667
RCEP D	2023	2023	0	D!E7667
RCEP D	2024	2024	0	D!F7667
RCEP D	2025	2025	0	D!G7667
RCEP D	2026	2026	0	D!H7667
RCEP D	2027	2027	0	D!I7667
RCEP E	2022	2022	0	E!D7670
RCEP E	2023	2023	0	E!E7670
RCEP E	2024	2024	0	E!F7670
RCEP E	2025	2025	0	E!G7670
RCEP E	2026	2026	0	E!H7670
RCEP E	2027	2027	0	E!I7670
RCEP F	2022	2022	0	F!D7667
RCEP F	2023	2023	0	F!E7667
RCEP F	2024	2024	0	F!F7667
RCEP F	2025	2025	0	F!G7667
RCEP F	2026	2026	0	F!H7667

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7667
VIFTA	2024	2024	4.5	VI!F7075
VIFTA	2025	2025	4	VI!G7075
VIFTA	2026	2026	3.5	VI!H7075
VIFTA	2027	2027	3	VI!I7075

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 5204.11 has 2 lines; 5204.11.90 is distinguished from its siblings by: Other.	5204.11.10 Unbleached	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5204.11.90. 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 5204.11.90 was checked against BT2026 (cell BT2026!N8050), 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)
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.