Vietnam Tariff Intelligence

HS 5205.22.00 detail

HS code	5205.22.00
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 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
Unit	kg
Generated	07/11/2026 22:04:25
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/52052200/

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!K8062
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8062
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8062
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E7660

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7613
ATIGA	2023	2023	0	AT!F7613
ATIGA	2024	2024	0	AT!G7613
ATIGA	2025	2025	0	AT!H7613
ATIGA	2026	2026	0	AT!I7613
ATIGA	2027	2027	0	AT!J7613
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7663
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7663
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7663
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7663
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7663
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7663
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7664
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7664
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7664
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7664
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7664
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7664
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7665
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7619
AIFTA	30/12/2022	2022	5	AI!F7627
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7627
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7627
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7627
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7627
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7627

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7649
VKFTA	2023	2023	0	VK!F7649
VKFTA	2024	2024	0	VK!G7649
VKFTA	2025	2025	0	VK!H7649
VKFTA	2026	2026	0	VK!I7649
VKFTA	2027	2027	0	VK!J7649
VCFTA	2022	2022	0	VC!D7695
VCFTA	2023	2023	0	VC!E7695
VCFTA	2024	2024	0	VC!F7695
VCFTA	2025	2025	0	VC!G7695
VCFTA	2026	2026	0	VC!H7695
VCFTA	2027	2027	0	VC!I7695
VN-EAEU	2022	2022	0	EAV!D7675
VN-EAEU	2023	2023	0	EAV!E7675
VN-EAEU	2024	2024	0	EAV!F7675
VN-EAEU	2025	2025	0	EAV!G7675
VN-EAEU	2026	2026	0	EAV!H7675
VN-EAEU	2027	2027	0	EAV!I7675
AHKFTA	2022	2022	3	AKH!D7688
AHKFTA	2023	2023	2	AKH!E7688
AHKFTA	2024	2024	2	AKH!F7688
AHKFTA	2025	2025	1	AKH!G7688
AHKFTA	2026	2026	1	AKH!H7688
AHKFTA	2027	2027	0	AKH!I7688
EVFTA	2022	2022	0	EV-NK!D7692
EVFTA	2023	2023	0	EV-NK!E7692

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7692
EVFTA	2025	2025	0	EV-NK!G7692
EVFTA	2026	2026	0	EV-NK!H7692
EVFTA	2027	2027	0	EV-NK!I7692
UKVFTA	2022	2022	0	UKV!D7693
UKVFTA	2023	2023	0	UKV!E7693
UKVFTA	2024	2024	0	UKV!F7693
UKVFTA	2025	2025	0	UKV!G7693
UKVFTA	2026	2026	0	UKV!H7693
UKVFTA	2027	2027	0	UKV!I7693
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7643
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7643
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7643
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7643
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7643
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7643
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7643
RCEP A	2022	2022	4,5	RCEPT-A!D7680
RCEP A	2023	2023	4	RCEPT-A!E7680
RCEP A	2024	2024	3,5	RCEPT-A!F7680
RCEP A	2025	2025	3	RCEPT-A!G7680
RCEP A	2026	2026	2,5	RCEPT-A!H7680
RCEP A	2027	2027	2	RCEPT-A!I7680
RCEP B	2022	2022	4,5	B!D7680
RCEP B	2023	2023	4	B!E7680
RCEP B	2024	2024	3,5	B!F7680

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3	B!G7680
RCEP B	2026	2026	2,5	B!H7680
RCEP B	2027	2027	2	B!I7680
RCEP C	2022	2022	4,5	C!D7680
RCEP C	2023	2023	4	C!E7680
RCEP C	2024	2024	3,5	C!F7680
RCEP C	2025	2025	3	C!G7680
RCEP C	2026	2026	2,5	C!H7680
RCEP C	2027	2027	2	C!I7680
RCEP D	2022	2022	4,5	D!D7680
RCEP D	2023	2023	4,1	D!E7680
RCEP D	2024	2024	3,6	D!F7680
RCEP D	2025	2025	3,2	D!G7680
RCEP D	2026	2026	2,7	D!H7680
RCEP D	2027	2027	2,3	D!I7680
RCEP E	2022	2022	4,5	E!D7683
RCEP E	2023	2023	4	E!E7683
RCEP E	2024	2024	3,5	E!F7683
RCEP E	2025	2025	3	E!G7683
RCEP E	2026	2026	2,5	E!H7683
RCEP E	2027	2027	2	E!I7683
RCEP F	2022	2022	4,5	F!D7680
RCEP F	2023	2023	4	F!E7680
RCEP F	2024	2024	3,5	F!F7680
RCEP F	2025	2025	3	F!G7680
RCEP F	2026	2026	2,5	F!H7680

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2	F!I7680
VIFTA	2024	2024	4,5	VI!F7087
VIFTA	2025	2025	4	VI!G7087
VIFTA	2026	2026	3.5	VI!H7087
VIFTA	2027	2027	3	VI!I7087

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 5205.22.00. 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 5205.22.00 was checked against BT2026 (cell BT2026!N8062), 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.