Vietnam Tariff Intelligence

HS 5205.31.00 detail

HS code	5205.31.00
Description	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale / - Multiple (folded) or cabled yarn, of uncombed fibres: / - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
Unit	kg
Generated	02/11/2026 14:41:56
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/52053100/

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!K8069
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8069
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8069
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	2.9	2.9%	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!E7667

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7620
ATIGA	2023	2023	0	AT!F7620
ATIGA	2024	2024	0	AT!G7620
ATIGA	2025	2025	0	AT!H7620
ATIGA	2026	2026	0	AT!I7620
ATIGA	2027	2027	0	AT!J7620
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7670
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7670
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7670
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7670
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7670
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7670
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7671
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7671
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7671
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7671
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7671
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7671
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7672
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7626
AIFTA	30/12/2022	2022	0	AI!F7634
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7634
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7634
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7634
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7634
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7634

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7656
VKFTA	2023	2023	0	VK!F7656
VKFTA	2024	2024	0	VK!G7656
VKFTA	2025	2025	0	VK!H7656
VKFTA	2026	2026	0	VK!I7656
VKFTA	2027	2027	0	VK!J7656
VCFTA	2022	2022	0	VC!D7702
VCFTA	2023	2023	0	VC!E7702
VCFTA	2024	2024	0	VC!F7702
VCFTA	2025	2025	0	VC!G7702
VCFTA	2026	2026	0	VC!H7702
VCFTA	2027	2027	0	VC!I7702
VN-EAEU	2022	2022	0	EAV!D7682
VN-EAEU	2023	2023	0	EAV!E7682
VN-EAEU	2024	2024	0	EAV!F7682
VN-EAEU	2025	2025	0	EAV!G7682
VN-EAEU	2026	2026	0	EAV!H7682
VN-EAEU	2027	2027	0	EAV!I7682
AHKFTA	2022	2022	0	AKH!D7695
AHKFTA	2023	2023	0	AKH!E7695
AHKFTA	2024	2024	0	AKH!F7695
AHKFTA	2025	2025	0	AKH!G7695
AHKFTA	2026	2026	0	AKH!H7695
AHKFTA	2027	2027	0	AKH!I7695
EVFTA	2022	2022	0	EV-NK!D7699
EVFTA	2023	2023	0	EV-NK!E7699

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7699
EVFTA	2025	2025	0	EV-NK!G7699
EVFTA	2026	2026	0	EV-NK!H7699
EVFTA	2027	2027	0	EV-NK!I7699
UKVFTA	2022	2022	0	UKV!D7700
UKVFTA	2023	2023	0	UKV!E7700
UKVFTA	2024	2024	0	UKV!F7700
UKVFTA	2025	2025	0	UKV!G7700
UKVFTA	2026	2026	0	UKV!H7700
UKVFTA	2027	2027	0	UKV!I7700
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7650
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7650
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7650
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7650
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7650
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7650
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7650
RCEP A	2022	2022	0	RCEPT-A!D7687
RCEP A	2023	2023	0	RCEPT-A!E7687
RCEP A	2024	2024	0	RCEPT-A!F7687
RCEP A	2025	2025	0	RCEPT-A!G7687
RCEP A	2026	2026	0	RCEPT-A!H7687
RCEP A	2027	2027	0	RCEPT-A!I7687
RCEP B	2022	2022	0	B!D7687
RCEP B	2023	2023	0	B!E7687
RCEP B	2024	2024	0	B!F7687

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7687
RCEP B	2026	2026	0	B!H7687
RCEP B	2027	2027	0	B!I7687
RCEP C	2022	2022	0	C!D7687
RCEP C	2023	2023	0	C!E7687
RCEP C	2024	2024	0	C!F7687
RCEP C	2025	2025	0	C!G7687
RCEP C	2026	2026	0	C!H7687
RCEP C	2027	2027	0	C!I7687
RCEP D	2022	2022	0	D!D7687
RCEP D	2023	2023	0	D!E7687
RCEP D	2024	2024	0	D!F7687
RCEP D	2025	2025	0	D!G7687
RCEP D	2026	2026	0	D!H7687
RCEP D	2027	2027	0	D!I7687
RCEP E	2022	2022	0	E!D7690
RCEP E	2023	2023	0	E!E7690
RCEP E	2024	2024	0	E!F7690
RCEP E	2025	2025	0	E!G7690
RCEP E	2026	2026	0	E!H7690
RCEP E	2027	2027	0	E!I7690
RCEP F	2022	2022	0	F!D7687
RCEP F	2023	2023	0	F!E7687
RCEP F	2024	2024	0	F!F7687
RCEP F	2025	2025	0	F!G7687
RCEP F	2026	2026	0	F!H7687

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7687
VIFTA	2024	2024	4,3	VI!F7094
VIFTA	2025	2025	3.6	VI!G7094
VIFTA	2026	2026	2.9	VI!H7094
VIFTA	2027	2027	2.1	VI!I7094

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 5205.31.00. 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 5205.31.00 was checked against BT2026 (cell BT2026!N8069), 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.