Vietnam Tariff Intelligence

HS 5205.47.00 detail

HS code	5205.47.00
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 combed fibres: / - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)
Unit	kg
Generated	09/11/2026 15:48:53
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/52054700/

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!K8080
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8080
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8080
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!E7678

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7631
ATIGA	2023	2023	0	AT!F7631
ATIGA	2024	2024	0	AT!G7631
ATIGA	2025	2025	0	AT!H7631
ATIGA	2026	2026	0	AT!I7631
ATIGA	2027	2027	0	AT!J7631
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7681
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7681
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7681
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7681
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7681
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7681
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7682
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7682
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7682
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7682
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7682
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7682
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7637
AIFTA	30/12/2022	2022	0	AI!F7645
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7645
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7645
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7645
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7645
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7645

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7667
VKFTA	2023	2023	0	VK!F7667
VKFTA	2024	2024	0	VK!G7667
VKFTA	2025	2025	0	VK!H7667
VKFTA	2026	2026	0	VK!I7667
VKFTA	2027	2027	0	VK!J7667
VCFTA	2022	2022	0	VC!D7713
VCFTA	2023	2023	0	VC!E7713
VCFTA	2024	2024	0	VC!F7713
VCFTA	2025	2025	0	VC!G7713
VCFTA	2026	2026	0	VC!H7713
VCFTA	2027	2027	0	VC!I7713
VN-EAEU	2022	2022	0	EAV!D7693
VN-EAEU	2023	2023	0	EAV!E7693
VN-EAEU	2024	2024	0	EAV!F7693
VN-EAEU	2025	2025	0	EAV!G7693
VN-EAEU	2026	2026	0	EAV!H7693
VN-EAEU	2027	2027	0	EAV!I7693
AHKFTA	2022	2022	0	AKH!D7706
AHKFTA	2023	2023	0	AKH!E7706
AHKFTA	2024	2024	0	AKH!F7706
AHKFTA	2025	2025	0	AKH!G7706
AHKFTA	2026	2026	0	AKH!H7706
AHKFTA	2027	2027	0	AKH!I7706
EVFTA	2022	2022	0	EV-NK!D7710
EVFTA	2023	2023	0	EV-NK!E7710

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7710
EVFTA	2025	2025	0	EV-NK!G7710
EVFTA	2026	2026	0	EV-NK!H7710
EVFTA	2027	2027	0	EV-NK!I7710
UKVFTA	2022	2022	0	UKV!D7711
UKVFTA	2023	2023	0	UKV!E7711
UKVFTA	2024	2024	0	UKV!F7711
UKVFTA	2025	2025	0	UKV!G7711
UKVFTA	2026	2026	0	UKV!H7711
UKVFTA	2027	2027	0	UKV!I7711
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7661
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7661
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7661
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7661
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7661
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7661
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7661
RCEP A	2022	2022	0	RCEPT-A!D7698
RCEP A	2023	2023	0	RCEPT-A!E7698
RCEP A	2024	2024	0	RCEPT-A!F7698
RCEP A	2025	2025	0	RCEPT-A!G7698
RCEP A	2026	2026	0	RCEPT-A!H7698
RCEP A	2027	2027	0	RCEPT-A!I7698
RCEP B	2022	2022	0	B!D7698
RCEP B	2023	2023	0	B!E7698
RCEP B	2024	2024	0	B!F7698

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7698
RCEP B	2026	2026	0	B!H7698
RCEP B	2027	2027	0	B!I7698
RCEP C	2022	2022	0	C!D7698
RCEP C	2023	2023	0	C!E7698
RCEP C	2024	2024	0	C!F7698
RCEP C	2025	2025	0	C!G7698
RCEP C	2026	2026	0	C!H7698
RCEP C	2027	2027	0	C!I7698
RCEP D	2022	2022	0	D!D7698
RCEP D	2023	2023	0	D!E7698
RCEP D	2024	2024	0	D!F7698
RCEP D	2025	2025	0	D!G7698
RCEP D	2026	2026	0	D!H7698
RCEP D	2027	2027	0	D!I7698
RCEP E	2022	2022	0	E!D7701
RCEP E	2023	2023	0	E!E7701
RCEP E	2024	2024	0	E!F7701
RCEP E	2025	2025	0	E!G7701
RCEP E	2026	2026	0	E!H7701
RCEP E	2027	2027	0	E!I7701
RCEP F	2022	2022	0	F!D7698
RCEP F	2023	2023	0	F!E7698
RCEP F	2024	2024	0	F!F7698
RCEP F	2025	2025	0	F!G7698
RCEP F	2026	2026	0	F!H7698

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7698
VIFTA	2024	2024	4,5	VI!F7105
VIFTA	2025	2025	4	VI!G7105
VIFTA	2026	2026	3.5	VI!H7105
VIFTA	2027	2027	3	VI!I7105

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 5205.47.00. 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 5205.47.00 was checked against BT2026 (cell BT2026!N8080), 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.