Vietnam Tariff Intelligence

HS 5209.42.00 detail

HS code	5209.42.00
Description	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 / - Of yarns of different colours: / - - Denim
Unit	kg/m/m2
Generated	07/11/2026 13:48:38
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/52094200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8165
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8165
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8165
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	8	8%	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 E)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,3	8.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.4	8.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E7767
ATIGA	2022	2022	0	AT!E7720
ATIGA	2023	2023	0	AT!F7720
ATIGA	2024	2024	0	AT!G7720
ATIGA	2025	2025	0	AT!H7720
ATIGA	2026	2026	0	AT!I7720
ATIGA	2027	2027	0	AT!J7720
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7770
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7770
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7770

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7770
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7770
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7770
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7771
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7771
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7771
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7771
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7771
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7771
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7772
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7726
AIFTA	30/12/2022	2022	5	AI!F7734
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7734
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7734
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7734
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7734
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7734
VKFTA	2022	2022	2,4	VK!E7756
VKFTA	2023	2023	1,2	VK!F7756
VKFTA	2024	2024	0	VK!G7756
VKFTA	2025	2025	0	VK!H7756
VKFTA	2026	2026	0	VK!I7756
VKFTA	2027	2027	0	VK!J7756
VCFTA	2022	2022	2	VC!D7802
VCFTA	2023	2023	1	VC!E7802
VCFTA	2024	2024	0	VC!F7802

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7802
VCFTA	2026	2026	0	VC!H7802
VCFTA	2027	2027	0	VC!I7802
VN-EAEU	2022	2022	0	EAV!D7782
VN-EAEU	2023	2023	0	EAV!E7782
VN-EAEU	2024	2024	0	EAV!F7782
VN-EAEU	2025	2025	0	EAV!G7782
VN-EAEU	2026	2026	0	EAV!H7782
VN-EAEU	2027	2027	0	EAV!I7782
AHKFTA	2022	2022	*	AKH!D7795
AHKFTA	2023	2023	*	AKH!E7795
AHKFTA	2024	2024	*	AKH!F7795
AHKFTA	2025	2025	*	AKH!G7795
AHKFTA	2026	2026	*	AKH!H7795
AHKFTA	2027	2027	*	AKH!I7795
EVFTA	2022	2022	0	EV-NK!D7799
EVFTA	2023	2023	0	EV-NK!E7799
EVFTA	2024	2024	0	EV-NK!F7799
EVFTA	2025	2025	0	EV-NK!G7799
EVFTA	2026	2026	0	EV-NK!H7799
EVFTA	2027	2027	0	EV-NK!I7799
UKVFTA	2022	2022	0	UKV!D7800
UKVFTA	2023	2023	0	UKV!E7800
UKVFTA	2024	2024	0	UKV!F7800
UKVFTA	2025	2025	0	UKV!G7800
UKVFTA	2026	2026	0	UKV!H7800

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7800
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7750
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7750
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7750
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7750
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7750
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7750
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7750
RCEP A	2022	2022	11,2	RCEPT-A!D7787
RCEP A	2023	2023	10,4	RCEPT-A!E7787
RCEP A	2024	2024	9,6	RCEPT-A!F7787
RCEP A	2025	2025	8,8	RCEPT-A!G7787
RCEP A	2026	2026	8	RCEPT-A!H7787
RCEP A	2027	2027	7,2	RCEPT-A!I7787
RCEP B	2022	2022	11,2	B!D7787
RCEP B	2023	2023	10,4	B!E7787
RCEP B	2024	2024	9,6	B!F7787
RCEP B	2025	2025	8,8	B!G7787
RCEP B	2026	2026	8	B!H7787
RCEP B	2027	2027	7,2	B!I7787
RCEP C	2022	2022	12	C!D7787
RCEP C	2023	2023	12	C!E7787
RCEP C	2024	2024	12	C!F7787
RCEP C	2025	2025	12	C!G7787
RCEP C	2026	2026	12	C!H7787
RCEP C	2027	2027	12	C!I7787

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	11,3	D!D7787
RCEP D	2023	2023	10,5	D!E7787
RCEP D	2024	2024	9,8	D!F7787
RCEP D	2025	2025	9	D!G7787
RCEP D	2026	2026	8,3	D!H7787
RCEP D	2027	2027	7,5	D!I7787
RCEP E	2022	2022	11,2	E!D7790
RCEP E	2023	2023	10,4	E!E7790
RCEP E	2024	2024	9,6	E!F7790
RCEP E	2025	2025	8,8	E!G7790
RCEP E	2026	2026	8	E!H7790
RCEP E	2027	2027	7,2	E!I7790
RCEP F	2022	2022	11,2	F!D7787
RCEP F	2023	2023	10,4	F!E7787
RCEP F	2024	2024	9,6	F!F7787
RCEP F	2025	2025	8,8	F!G7787
RCEP F	2026	2026	8	F!H7787
RCEP F	2027	2027	7,2	F!I7787
VIFTA	2024	2024	10.8	VI!F7190
VIFTA	2025	2025	9.6	VI!G7190
VIFTA	2026	2026	8.4	VI!H7190
VIFTA	2027	2027	7.2	VI!I7190

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		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 5209.42.00. 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 12% for 5209.42.00 was checked against BT2026 (cell BT2026!N8165), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

Item policy
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.