Vietnam Tariff Intelligence

HS 5201.00.00 detail

HS code	5201.00.00
Description	Cotton, not carded or combed
Unit	kg
Generated	05/11/2026 19:13:21
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://mail.vietnamtariff.com/hs-code/52010000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8039
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8039
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8039
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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
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)		0	AC!E7633
ATIGA	2022	2022	0	AT!E7586
ATIGA	2023	2023	0	AT!F7586
ATIGA	2024	2024	0	AT!G7586
ATIGA	2025	2025	0	AT!H7586
ATIGA	2026	2026	0	AT!I7586
ATIGA	2027	2027	0	AT!J7586
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7636

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7637
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7637
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7637
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7637
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7637
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7637
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7638
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7592
AIFTA	30/12/2022	2022	0	AI!F7600
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7600
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7600
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7600
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7600
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7600
VKFTA	2022	2022	0	VK!E7622
VKFTA	2023	2023	0	VK!F7622
VKFTA	2024	2024	0	VK!G7622
VKFTA	2025	2025	0	VK!H7622
VKFTA	2026	2026	0	VK!I7622
VKFTA	2027	2027	0	VK!J7622
VCFTA	2022	2022	0	VC!D7668
VCFTA	2023	2023	0	VC!E7668
VCFTA	2024	2024	0	VC!F7668

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7668
VCFTA	2026	2026	0	VC!H7668
VCFTA	2027	2027	0	VC!I7668
VN-EAEU	2022	2022	0	EAV!D7648
VN-EAEU	2023	2023	0	EAV!E7648
VN-EAEU	2024	2024	0	EAV!F7648
VN-EAEU	2025	2025	0	EAV!G7648
VN-EAEU	2026	2026	0	EAV!H7648
VN-EAEU	2027	2027	0	EAV!I7648
AHKFTA	2022	2022	*	AKH!D7661
AHKFTA	2023	2023	*	AKH!E7661
AHKFTA	2024	2024	*	AKH!F7661
AHKFTA	2025	2025	*	AKH!G7661
AHKFTA	2026	2026	*	AKH!H7661
AHKFTA	2027	2027	*	AKH!I7661
EVFTA	2022	2022	0	EV-NK!D7665
EVFTA	2023	2023	0	EV-NK!E7665
EVFTA	2024	2024	0	EV-NK!F7665
EVFTA	2025	2025	0	EV-NK!G7665
EVFTA	2026	2026	0	EV-NK!H7665
EVFTA	2027	2027	0	EV-NK!I7665
UKVFTA	2022	2022	0	UKV!D7666
UKVFTA	2023	2023	0	UKV!E7666
UKVFTA	2024	2024	0	UKV!F7666
UKVFTA	2025	2025	0	UKV!G7666
UKVFTA	2026	2026	0	UKV!H7666

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7666
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7616
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7616
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7616
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7616
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7616
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7616
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7616
RCEP A	2022	2022	0	RCEPT-A!D7653
RCEP A	2023	2023	0	RCEPT-A!E7653
RCEP A	2024	2024	0	RCEPT-A!F7653
RCEP A	2025	2025	0	RCEPT-A!G7653
RCEP A	2026	2026	0	RCEPT-A!H7653
RCEP A	2027	2027	0	RCEPT-A!I7653
RCEP B	2022	2022	0	B!D7653
RCEP B	2023	2023	0	B!E7653
RCEP B	2024	2024	0	B!F7653
RCEP B	2025	2025	0	B!G7653
RCEP B	2026	2026	0	B!H7653
RCEP B	2027	2027	0	B!I7653
RCEP C	2022	2022	0	C!D7653
RCEP C	2023	2023	0	C!E7653
RCEP C	2024	2024	0	C!F7653
RCEP C	2025	2025	0	C!G7653
RCEP C	2026	2026	0	C!H7653
RCEP C	2027	2027	0	C!I7653

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7653
RCEP D	2023	2023	0	D!E7653
RCEP D	2024	2024	0	D!F7653
RCEP D	2025	2025	0	D!G7653
RCEP D	2026	2026	0	D!H7653
RCEP D	2027	2027	0	D!I7653
RCEP E	2022	2022	0	E!D7656
RCEP E	2023	2023	0	E!E7656
RCEP E	2024	2024	0	E!F7656
RCEP E	2025	2025	0	E!G7656
RCEP E	2026	2026	0	E!H7656
RCEP E	2027	2027	0	E!I7656
RCEP F	2022	2022	0	F!D7653
RCEP F	2023	2023	0	F!E7653
RCEP F	2024	2024	0	F!F7653
RCEP F	2025	2025	0	F!G7653
RCEP F	2026	2026	0	F!H7653
RCEP F	2027	2027	0	F!I7653
VIFTA	2024	2024	0	VI!F7064
VIFTA	2025	2025	0	VI!G7064
VIFTA	2026	2026	0	VI!H7064
VIFTA	2027	2027	0	VI!I7064

Advisory & warnings

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

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	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
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 "5/8/10".		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 5201.00.00. 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 0% for 5201.00.00 was checked against BT2026 (cell BT2026!N8039), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.