Vietnam Tariff Intelligence

HS 5202.99.00 detail

HS code	5202.99.00
Description	Cotton waste (including yarn waste and garnetted stock) / - Other: / - - Other
Unit	kg
Generated	09/11/2026 00:17:28
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/52029900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8044
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N8044
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8044
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
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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	7	7%	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!E7639
ATIGA	2022	2022	0	AT!E7592
ATIGA	2023	2023	0	AT!F7592
ATIGA	2024	2024	0	AT!G7592
ATIGA	2025	2025	0	AT!H7592
ATIGA	2026	2026	0	AT!I7592
ATIGA	2027	2027	0	AT!J7592
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7642

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7642
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7598
AIFTA	30/12/2022	2022	0	AI!F7606
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7606
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7606
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7606
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7606
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7606
VKFTA	2022	2022	0	VK!E7628
VKFTA	2023	2023	0	VK!F7628
VKFTA	2024	2024	0	VK!G7628
VKFTA	2025	2025	0	VK!H7628
VKFTA	2026	2026	0	VK!I7628
VKFTA	2027	2027	0	VK!J7628
VCFTA	2022	2022	2	VC!D7674
VCFTA	2023	2023	1	VC!E7674
VCFTA	2024	2024	0	VC!F7674

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7674
VCFTA	2026	2026	0	VC!H7674
VCFTA	2027	2027	0	VC!I7674
VN-EAEU	2022	2022	0	EAV!D7654
VN-EAEU	2023	2023	0	EAV!E7654
VN-EAEU	2024	2024	0	EAV!F7654
VN-EAEU	2025	2025	0	EAV!G7654
VN-EAEU	2026	2026	0	EAV!H7654
VN-EAEU	2027	2027	0	EAV!I7654
AHKFTA	2022	2022	0	AKH!D7667
AHKFTA	2023	2023	0	AKH!E7667
AHKFTA	2024	2024	0	AKH!F7667
AHKFTA	2025	2025	0	AKH!G7667
AHKFTA	2026	2026	0	AKH!H7667
AHKFTA	2027	2027	0	AKH!I7667
EVFTA	2022	2022	0	EV-NK!D7671
EVFTA	2023	2023	0	EV-NK!E7671
EVFTA	2024	2024	0	EV-NK!F7671
EVFTA	2025	2025	0	EV-NK!G7671
EVFTA	2026	2026	0	EV-NK!H7671
EVFTA	2027	2027	0	EV-NK!I7671
UKVFTA	2022	2022	0	UKV!D7672
UKVFTA	2023	2023	0	UKV!E7672
UKVFTA	2024	2024	0	UKV!F7672
UKVFTA	2025	2025	0	UKV!G7672
UKVFTA	2026	2026	0	UKV!H7672

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7672
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7622
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7622
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7622
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7622
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7622
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7622
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7622
RCEP A	2022	2022	0	RCEPT-A!D7659
RCEP A	2023	2023	0	RCEPT-A!E7659
RCEP A	2024	2024	0	RCEPT-A!F7659
RCEP A	2025	2025	0	RCEPT-A!G7659
RCEP A	2026	2026	0	RCEPT-A!H7659
RCEP A	2027	2027	0	RCEPT-A!I7659
RCEP B	2022	2022	0	B!D7659
RCEP B	2023	2023	0	B!E7659
RCEP B	2024	2024	0	B!F7659
RCEP B	2025	2025	0	B!G7659
RCEP B	2026	2026	0	B!H7659
RCEP B	2027	2027	0	B!I7659
RCEP C	2022	2022	0	C!D7659
RCEP C	2023	2023	0	C!E7659
RCEP C	2024	2024	0	C!F7659
RCEP C	2025	2025	0	C!G7659
RCEP C	2026	2026	0	C!H7659
RCEP C	2027	2027	0	C!I7659

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7659
RCEP D	2023	2023	0	D!E7659
RCEP D	2024	2024	0	D!F7659
RCEP D	2025	2025	0	D!G7659
RCEP D	2026	2026	0	D!H7659
RCEP D	2027	2027	0	D!I7659
RCEP E	2022	2022	0	E!D7662
RCEP E	2023	2023	0	E!E7662
RCEP E	2024	2024	0	E!F7662
RCEP E	2025	2025	0	E!G7662
RCEP E	2026	2026	0	E!H7662
RCEP E	2027	2027	0	E!I7662
RCEP F	2022	2022	0	F!D7659
RCEP F	2023	2023	0	F!E7659
RCEP F	2024	2024	0	F!F7659
RCEP F	2025	2025	0	F!G7659
RCEP F	2026	2026	0	F!H7659
RCEP F	2027	2027	0	F!I7659
VIFTA	2024	2024	9	VI!F7069
VIFTA	2025	2025	8	VI!G7069
VIFTA	2026	2026	7	VI!H7069
VIFTA	2027	2027	6	VI!I7069

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 5202.99.00. 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 10% for 5202.99.00 was checked against BT2026 (cell BT2026!N8044), 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.