Vietnam Tariff Intelligence

HS 5601.21.00 detail

HS code	5601.21.00
Description	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps / - Wadding of textile materials and articles thereof: / - - Of cotton
Unit	kg/m
Generated	18/11/2026 02:19:17
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/56012100/

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!K8635
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8635
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8635
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E8244

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E8198
ATIGA	2023	2023	0	AT!F8198
ATIGA	2024	2024	0	AT!G8198
ATIGA	2025	2025	0	AT!H8198
ATIGA	2026	2026	0	AT!I8198
ATIGA	2027	2027	0	AT!J8198
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E8248
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F8248
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G8248
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H8248
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I8248
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J8248
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E8249
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F8249
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G8249
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H8249
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I8249
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J8249
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F8250
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H8204
AIFTA	30/12/2022	2022	5	AI!F8211
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G8211
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H8211
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I8211
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J8211
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K8211

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E8233
VKFTA	2023	2023	0	VK!F8233
VKFTA	2024	2024	0	VK!G8233
VKFTA	2025	2025	0	VK!H8233
VKFTA	2026	2026	0	VK!I8233
VKFTA	2027	2027	0	VK!J8233
VCFTA	2022	2022	0	VC!D8280
VCFTA	2023	2023	0	VC!E8280
VCFTA	2024	2024	0	VC!F8280
VCFTA	2025	2025	0	VC!G8280
VCFTA	2026	2026	0	VC!H8280
VCFTA	2027	2027	0	VC!I8280
VN-EAEU	2022	2022	0	EAV!D8260
VN-EAEU	2023	2023	0	EAV!E8260
VN-EAEU	2024	2024	0	EAV!F8260
VN-EAEU	2025	2025	0	EAV!G8260
VN-EAEU	2026	2026	0	EAV!H8260
VN-EAEU	2027	2027	0	EAV!I8260
AHKFTA	2022	2022	5	AKH!D8273
AHKFTA	2023	2023	5	AKH!E8273
AHKFTA	2024	2024	5	AKH!F8273
AHKFTA	2025	2025	5	AKH!G8273
AHKFTA	2026	2026	5	AKH!H8273
AHKFTA	2027	2027	5	AKH!I8273
EVFTA	2022	2022	0	EV-NK!D8277
EVFTA	2023	2023	0	EV-NK!E8277

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F8277
EVFTA	2025	2025	0	EV-NK!G8277
EVFTA	2026	2026	0	EV-NK!H8277
EVFTA	2027	2027	0	EV-NK!I8277
UKVFTA	2022	2022	0	UKV!D8277
UKVFTA	2023	2023	0	UKV!E8277
UKVFTA	2024	2024	0	UKV!F8277
UKVFTA	2025	2025	0	UKV!G8277
UKVFTA	2026	2026	0	UKV!H8277
UKVFTA	2027	2027	0	UKV!I8277
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D8228
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E8228
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F8228
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G8228
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H8228
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I8228
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J8228
RCEP A	2022	2022	4,7	RCEPT-A!D8265
RCEP A	2023	2023	4,3	RCEPT-A!E8265
RCEP A	2024	2024	4	RCEPT-A!F8265
RCEP A	2025	2025	3,7	RCEPT-A!G8265
RCEP A	2026	2026	3,3	RCEPT-A!H8265
RCEP A	2027	2027	3	RCEPT-A!I8265
RCEP B	2022	2022	4,7	B!D8265
RCEP B	2023	2023	4,3	B!E8265
RCEP B	2024	2024	4	B!F8265

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,7	B!G8265
RCEP B	2026	2026	3,3	B!H8265
RCEP B	2027	2027	3	B!I8265
RCEP C	2022	2022	5	C!D8265
RCEP C	2023	2023	5	C!E8265
RCEP C	2024	2024	5	C!F8265
RCEP C	2025	2025	5	C!G8265
RCEP C	2026	2026	5	C!H8265
RCEP C	2027	2027	5	C!I8265
RCEP D	2022	2022	4,7	D!D8265
RCEP D	2023	2023	4,4	D!E8265
RCEP D	2024	2024	4,1	D!F8265
RCEP D	2025	2025	3,8	D!G8265
RCEP D	2026	2026	3,4	D!H8265
RCEP D	2027	2027	3,1	D!I8265
RCEP E	2022	2022	4,7	E!D8268
RCEP E	2023	2023	4,3	E!E8268
RCEP E	2024	2024	4	E!F8268
RCEP E	2025	2025	3,7	E!G8268
RCEP E	2026	2026	3,3	E!H8268
RCEP E	2027	2027	3	E!I8268
RCEP F	2022	2022	4,7	F!D8265
RCEP F	2023	2023	4,3	F!E8265
RCEP F	2024	2024	4	F!F8265
RCEP F	2025	2025	3,7	F!G8265
RCEP F	2026	2026	3,3	F!H8265

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3	F!I8265
VIFTA	2024	2024	4.3	VI!F7632
VIFTA	2025	2025	3.6	VI!G7632
VIFTA	2026	2026	2.9	VI!H7632
VIFTA	2027	2027	2.1	VI!I7632

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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	ACFTA 5%, AHKFTA 5%, AIFTA 5%, RCEP (Annex C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 5601.21.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 5601.21.00 was checked against BT2026 (cell BT2026!N8635), 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)
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.