Vietnam Tariff Intelligence

HS 5203.00.00 detail

HS code	5203.00.00
Description	Cotton, carded or combed
Unit	kg
Generated	12/11/2026 11:41:08
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/52030000/

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!K8045
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N8045
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8045
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 (-CN)	0% (except CN)	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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E7641
ATIGA	2022	2022	0	AT!E7594
ATIGA	2023	2023	0	AT!F7594
ATIGA	2024	2024	0	AT!G7594
ATIGA	2025	2025	0	AT!H7594
ATIGA	2026	2026	0	AT!I7594
ATIGA	2027	2027	0	AT!J7594
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7644
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7644
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7644

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7644
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7644
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7644
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7645
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7645
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7645
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7645
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7645
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7645
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7600
AIFTA	30/12/2022	2022	0	AI!F7608
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7608
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7608
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7608
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7608
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7608
VKFTA	2022	2022	0	VK!E7630
VKFTA	2023	2023	0	VK!F7630
VKFTA	2024	2024	0	VK!G7630
VKFTA	2025	2025	0	VK!H7630
VKFTA	2026	2026	0	VK!I7630
VKFTA	2027	2027	0	VK!J7630
VCFTA	2022	2022	0	VC!D7676
VCFTA	2023	2023	0	VC!E7676
VCFTA	2024	2024	0	VC!F7676

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7676
VCFTA	2026	2026	0	VC!H7676
VCFTA	2027	2027	0	VC!I7676
VN-EAEU	2022	2022	0	EAV!D7656
VN-EAEU	2023	2023	0	EAV!E7656
VN-EAEU	2024	2024	0	EAV!F7656
VN-EAEU	2025	2025	0	EAV!G7656
VN-EAEU	2026	2026	0	EAV!H7656
VN-EAEU	2027	2027	0	EAV!I7656
AHKFTA	2022	2022	0	AKH!D7669
AHKFTA	2023	2023	0	AKH!E7669
AHKFTA	2024	2024	0	AKH!F7669
AHKFTA	2025	2025	0	AKH!G7669
AHKFTA	2026	2026	0	AKH!H7669
AHKFTA	2027	2027	0	AKH!I7669
EVFTA	2022	2022	0	EV-NK!D7673
EVFTA	2023	2023	0	EV-NK!E7673
EVFTA	2024	2024	0	EV-NK!F7673
EVFTA	2025	2025	0	EV-NK!G7673
EVFTA	2026	2026	0	EV-NK!H7673
EVFTA	2027	2027	0	EV-NK!I7673
UKVFTA	2022	2022	0	UKV!D7674
UKVFTA	2023	2023	0	UKV!E7674
UKVFTA	2024	2024	0	UKV!F7674
UKVFTA	2025	2025	0	UKV!G7674
UKVFTA	2026	2026	0	UKV!H7674

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7674
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7624
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7624
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7624
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7624
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7624
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7624
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7624
RCEP A	2022	2022	0	RCEPT-A!D7661
RCEP A	2023	2023	0	RCEPT-A!E7661
RCEP A	2024	2024	0	RCEPT-A!F7661
RCEP A	2025	2025	0	RCEPT-A!G7661
RCEP A	2026	2026	0	RCEPT-A!H7661
RCEP A	2027	2027	0	RCEPT-A!I7661
RCEP B	2022	2022	0	B!D7661
RCEP B	2023	2023	0	B!E7661
RCEP B	2024	2024	0	B!F7661
RCEP B	2025	2025	0	B!G7661
RCEP B	2026	2026	0	B!H7661
RCEP B	2027	2027	0	B!I7661
RCEP C	2022	2022	0	C!D7661
RCEP C	2023	2023	0	C!E7661
RCEP C	2024	2024	0	C!F7661
RCEP C	2025	2025	0	C!G7661
RCEP C	2026	2026	0	C!H7661
RCEP C	2027	2027	0	C!I7661

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D7661
RCEP D	2023	2023	0	D!E7661
RCEP D	2024	2024	0	D!F7661
RCEP D	2025	2025	0	D!G7661
RCEP D	2026	2026	0	D!H7661
RCEP D	2027	2027	0	D!I7661
RCEP E	2022	2022	0	E!D7664
RCEP E	2023	2023	0	E!E7664
RCEP E	2024	2024	0	E!F7664
RCEP E	2025	2025	0	E!G7664
RCEP E	2026	2026	0	E!H7664
RCEP E	2027	2027	0	E!I7664
RCEP F	2022	2022	0	F!D7661
RCEP F	2023	2023	0	F!E7661
RCEP F	2024	2024	0	F!F7661
RCEP F	2025	2025	0	F!G7661
RCEP F	2026	2026	0	F!H7661
RCEP F	2027	2027	0	F!I7661
VIFTA	2024	2024	0	VI!F7070
VIFTA	2025	2025	0	VI!G7070
VIFTA	2026	2026	0	VI!H7070
VIFTA	2027	2027	0	VI!I7070

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 5203.00.00. 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 5203.00.00 was checked against BT2026 (cell BT2026!N8045), 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.