Vietnam Tariff Intelligence

HS 5205.12.00 detail

HS code	5205.12.00
Description	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale / - Single yarn, of uncombed fibres: / - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
Unit	kg
Generated	11/11/2026 13:47:44
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/52051200/

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!K8056
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8056
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8056
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	3.5	3.5%	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!E7654

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7607
ATIGA	2023	2023	0	AT!F7607
ATIGA	2024	2024	0	AT!G7607
ATIGA	2025	2025	0	AT!H7607
ATIGA	2026	2026	0	AT!I7607
ATIGA	2027	2027	0	AT!J7607
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7657
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7657
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7657
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7657
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7657
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7657
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7658
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7658
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7658
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7658
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7658
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7659
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7613
AIFTA	30/12/2022	2022	5	AI!F7621
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G7621
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H7621
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I7621
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J7621
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K7621

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7643
VKFTA	2023	2023	0	VK!F7643
VKFTA	2024	2024	0	VK!G7643
VKFTA	2025	2025	0	VK!H7643
VKFTA	2026	2026	0	VK!I7643
VKFTA	2027	2027	0	VK!J7643
VCFTA	2022	2022	0	VC!D7689
VCFTA	2023	2023	0	VC!E7689
VCFTA	2024	2024	0	VC!F7689
VCFTA	2025	2025	0	VC!G7689
VCFTA	2026	2026	0	VC!H7689
VCFTA	2027	2027	0	VC!I7689
VN-EAEU	2022	2022	0	EAV!D7669
VN-EAEU	2023	2023	0	EAV!E7669
VN-EAEU	2024	2024	0	EAV!F7669
VN-EAEU	2025	2025	0	EAV!G7669
VN-EAEU	2026	2026	0	EAV!H7669
VN-EAEU	2027	2027	0	EAV!I7669
AHKFTA	2022	2022	5	AKH!D7682
AHKFTA	2023	2023	5	AKH!E7682
AHKFTA	2024	2024	5	AKH!F7682
AHKFTA	2025	2025	5	AKH!G7682
AHKFTA	2026	2026	5	AKH!H7682
AHKFTA	2027	2027	5	AKH!I7682
EVFTA	2022	2022	0	EV-NK!D7686
EVFTA	2023	2023	0	EV-NK!E7686

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7686
EVFTA	2025	2025	0	EV-NK!G7686
EVFTA	2026	2026	0	EV-NK!H7686
EVFTA	2027	2027	0	EV-NK!I7686
UKVFTA	2022	2022	0	UKV!D7687
UKVFTA	2023	2023	0	UKV!E7687
UKVFTA	2024	2024	0	UKV!F7687
UKVFTA	2025	2025	0	UKV!G7687
UKVFTA	2026	2026	0	UKV!H7687
UKVFTA	2027	2027	0	UKV!I7687
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7637
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7637
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7637
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7637
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7637
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7637
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7637
RCEP A	2022	2022	4,7	RCEPT-A!D7674
RCEP A	2023	2023	4,3	RCEPT-A!E7674
RCEP A	2024	2024	4	RCEPT-A!F7674
RCEP A	2025	2025	3,7	RCEPT-A!G7674
RCEP A	2026	2026	3,3	RCEPT-A!H7674
RCEP A	2027	2027	3	RCEPT-A!I7674
RCEP B	2022	2022	4,7	B!D7674
RCEP B	2023	2023	4,3	B!E7674
RCEP B	2024	2024	4	B!F7674

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,7	B!G7674
RCEP B	2026	2026	3,3	B!H7674
RCEP B	2027	2027	3	B!I7674
RCEP C	2022	2022	5	C!D7674
RCEP C	2023	2023	5	C!E7674
RCEP C	2024	2024	5	C!F7674
RCEP C	2025	2025	5	C!G7674
RCEP C	2026	2026	5	C!H7674
RCEP C	2027	2027	5	C!I7674
RCEP D	2022	2022	4,7	D!D7674
RCEP D	2023	2023	4,4	D!E7674
RCEP D	2024	2024	4,1	D!F7674
RCEP D	2025	2025	3,8	D!G7674
RCEP D	2026	2026	3,4	D!H7674
RCEP D	2027	2027	3,1	D!I7674
RCEP E	2022	2022	4,7	E!D7677
RCEP E	2023	2023	4,3	E!E7677
RCEP E	2024	2024	4	E!F7677
RCEP E	2025	2025	3,7	E!G7677
RCEP E	2026	2026	3,3	E!H7677
RCEP E	2027	2027	3	E!I7677
RCEP F	2022	2022	4,7	F!D7674
RCEP F	2023	2023	4,3	F!E7674
RCEP F	2024	2024	4	F!F7674
RCEP F	2025	2025	3,7	F!G7674
RCEP F	2026	2026	3,3	F!H7674

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3	F!I7674
VIFTA	2024	2024	4,5	VI!F7081
VIFTA	2025	2025	4	VI!G7081
VIFTA	2026	2026	3.5	VI!H7081
VIFTA	2027	2027	3	VI!I7081

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 5205.12.00. 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 5% for 5205.12.00 was checked against BT2026 (cell BT2026!N8056), 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)

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.