Vietnam Tariff Intelligence

HS 5205.24.00 detail

HS code	5205.24.00
Description	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale / - Single yarn, of combed fibres: / - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
Unit	kg
Generated	12/11/2026 09:42:52
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/52052400/

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!K8064
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8064
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8064
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
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	3.5	3.5%	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!E7662

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7615
ATIGA	2023	2023	0	AT!F7615
ATIGA	2024	2024	0	AT!G7615
ATIGA	2025	2025	0	AT!H7615
ATIGA	2026	2026	0	AT!I7615
ATIGA	2027	2027	0	AT!J7615
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7665
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7665
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7665
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7665
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7665
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7665
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7666
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7666
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7666
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7666
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7666
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7666
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7667
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7621
AIFTA	30/12/2022	2022	0	AI!F7629
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7629
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7629
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7629
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7629
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7629

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7651
VKFTA	2023	2023	0	VK!F7651
VKFTA	2024	2024	0	VK!G7651
VKFTA	2025	2025	0	VK!H7651
VKFTA	2026	2026	0	VK!I7651
VKFTA	2027	2027	0	VK!J7651
VCFTA	2022	2022	0	VC!D7697
VCFTA	2023	2023	0	VC!E7697
VCFTA	2024	2024	0	VC!F7697
VCFTA	2025	2025	0	VC!G7697
VCFTA	2026	2026	0	VC!H7697
VCFTA	2027	2027	0	VC!I7697
VN-EAEU	2022	2022	0	EAV!D7677
VN-EAEU	2023	2023	0	EAV!E7677
VN-EAEU	2024	2024	0	EAV!F7677
VN-EAEU	2025	2025	0	EAV!G7677
VN-EAEU	2026	2026	0	EAV!H7677
VN-EAEU	2027	2027	0	EAV!I7677
AHKFTA	2022	2022	0	AKH!D7690
AHKFTA	2023	2023	0	AKH!E7690
AHKFTA	2024	2024	0	AKH!F7690
AHKFTA	2025	2025	0	AKH!G7690
AHKFTA	2026	2026	0	AKH!H7690
AHKFTA	2027	2027	0	AKH!I7690
EVFTA	2022	2022	0	EV-NK!D7694
EVFTA	2023	2023	0	EV-NK!E7694

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7694
EVFTA	2025	2025	0	EV-NK!G7694
EVFTA	2026	2026	0	EV-NK!H7694
EVFTA	2027	2027	0	EV-NK!I7694
UKVFTA	2022	2022	0	UKV!D7695
UKVFTA	2023	2023	0	UKV!E7695
UKVFTA	2024	2024	0	UKV!F7695
UKVFTA	2025	2025	0	UKV!G7695
UKVFTA	2026	2026	0	UKV!H7695
UKVFTA	2027	2027	0	UKV!I7695
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7645
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7645
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7645
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7645
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7645
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7645
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7645
RCEP A	2022	2022	0	RCEPT-A!D7682
RCEP A	2023	2023	0	RCEPT-A!E7682
RCEP A	2024	2024	0	RCEPT-A!F7682
RCEP A	2025	2025	0	RCEPT-A!G7682
RCEP A	2026	2026	0	RCEPT-A!H7682
RCEP A	2027	2027	0	RCEPT-A!I7682
RCEP B	2022	2022	0	B!D7682
RCEP B	2023	2023	0	B!E7682
RCEP B	2024	2024	0	B!F7682

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7682
RCEP B	2026	2026	0	B!H7682
RCEP B	2027	2027	0	B!I7682
RCEP C	2022	2022	0	C!D7682
RCEP C	2023	2023	0	C!E7682
RCEP C	2024	2024	0	C!F7682
RCEP C	2025	2025	0	C!G7682
RCEP C	2026	2026	0	C!H7682
RCEP C	2027	2027	0	C!I7682
RCEP D	2022	2022	0	D!D7682
RCEP D	2023	2023	0	D!E7682
RCEP D	2024	2024	0	D!F7682
RCEP D	2025	2025	0	D!G7682
RCEP D	2026	2026	0	D!H7682
RCEP D	2027	2027	0	D!I7682
RCEP E	2022	2022	0	E!D7685
RCEP E	2023	2023	0	E!E7685
RCEP E	2024	2024	0	E!F7685
RCEP E	2025	2025	0	E!G7685
RCEP E	2026	2026	0	E!H7685
RCEP E	2027	2027	0	E!I7685
RCEP F	2022	2022	0	F!D7682
RCEP F	2023	2023	0	F!E7682
RCEP F	2024	2024	0	F!F7682
RCEP F	2025	2025	0	F!G7682
RCEP F	2026	2026	0	F!H7682

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7682
VIFTA	2024	2024	4,5	VI!F7089
VIFTA	2025	2025	4	VI!G7089
VIFTA	2026	2026	3.5	VI!H7089
VIFTA	2027	2027	3	VI!I7089

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
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 5205.24.00. 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 5205.24.00 was checked against BT2026 (cell BT2026!N8064), 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.