Vietnam Tariff Intelligence

HS 5206.23.00 detail

HS code	5206.23.00
Description	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale / - Single yarn, of combed fibres: / - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
Unit	kg
Generated	10/11/2026 22:21:51
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/52062300/

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!K8092
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8092
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8092
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!E7691

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E7644
ATIGA	2023	2023	0	AT!F7644
ATIGA	2024	2024	0	AT!G7644
ATIGA	2025	2025	0	AT!H7644
ATIGA	2026	2026	0	AT!I7644
ATIGA	2027	2027	0	AT!J7644
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7694
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7694
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7694
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7694
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7694
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7694
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7695
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7695
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7695
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7695
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7695
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7695
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7696
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7650
AIFTA	30/12/2022	2022	0	AI!F7658
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7658
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7658
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7658
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7658
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7658

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E7680
VKFTA	2023	2023	0	VK!F7680
VKFTA	2024	2024	0	VK!G7680
VKFTA	2025	2025	0	VK!H7680
VKFTA	2026	2026	0	VK!I7680
VKFTA	2027	2027	0	VK!J7680
VCFTA	2022	2022	0	VC!D7726
VCFTA	2023	2023	0	VC!E7726
VCFTA	2024	2024	0	VC!F7726
VCFTA	2025	2025	0	VC!G7726
VCFTA	2026	2026	0	VC!H7726
VCFTA	2027	2027	0	VC!I7726
VN-EAEU	2022	2022	0	EAV!D7706
VN-EAEU	2023	2023	0	EAV!E7706
VN-EAEU	2024	2024	0	EAV!F7706
VN-EAEU	2025	2025	0	EAV!G7706
VN-EAEU	2026	2026	0	EAV!H7706
VN-EAEU	2027	2027	0	EAV!I7706
AHKFTA	2022	2022	0	AKH!D7719
AHKFTA	2023	2023	0	AKH!E7719
AHKFTA	2024	2024	0	AKH!F7719
AHKFTA	2025	2025	0	AKH!G7719
AHKFTA	2026	2026	0	AKH!H7719
AHKFTA	2027	2027	0	AKH!I7719
EVFTA	2022	2022	0	EV-NK!D7723
EVFTA	2023	2023	0	EV-NK!E7723

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F7723
EVFTA	2025	2025	0	EV-NK!G7723
EVFTA	2026	2026	0	EV-NK!H7723
EVFTA	2027	2027	0	EV-NK!I7723
UKVFTA	2022	2022	0	UKV!D7724
UKVFTA	2023	2023	0	UKV!E7724
UKVFTA	2024	2024	0	UKV!F7724
UKVFTA	2025	2025	0	UKV!G7724
UKVFTA	2026	2026	0	UKV!H7724
UKVFTA	2027	2027	0	UKV!I7724
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7674
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7674
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7674
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7674
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7674
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7674
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7674
RCEP A	2022	2022	0	RCEPT-A!D7711
RCEP A	2023	2023	0	RCEPT-A!E7711
RCEP A	2024	2024	0	RCEPT-A!F7711
RCEP A	2025	2025	0	RCEPT-A!G7711
RCEP A	2026	2026	0	RCEPT-A!H7711
RCEP A	2027	2027	0	RCEPT-A!I7711
RCEP B	2022	2022	0	B!D7711
RCEP B	2023	2023	0	B!E7711
RCEP B	2024	2024	0	B!F7711

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G7711
RCEP B	2026	2026	0	B!H7711
RCEP B	2027	2027	0	B!I7711
RCEP C	2022	2022	0	C!D7711
RCEP C	2023	2023	0	C!E7711
RCEP C	2024	2024	0	C!F7711
RCEP C	2025	2025	0	C!G7711
RCEP C	2026	2026	0	C!H7711
RCEP C	2027	2027	0	C!I7711
RCEP D	2022	2022	0	D!D7711
RCEP D	2023	2023	0	D!E7711
RCEP D	2024	2024	0	D!F7711
RCEP D	2025	2025	0	D!G7711
RCEP D	2026	2026	0	D!H7711
RCEP D	2027	2027	0	D!I7711
RCEP E	2022	2022	0	E!D7714
RCEP E	2023	2023	0	E!E7714
RCEP E	2024	2024	0	E!F7714
RCEP E	2025	2025	0	E!G7714
RCEP E	2026	2026	0	E!H7714
RCEP E	2027	2027	0	E!I7714
RCEP F	2022	2022	0	F!D7711
RCEP F	2023	2023	0	F!E7711
RCEP F	2024	2024	0	F!F7711
RCEP F	2025	2025	0	F!G7711
RCEP F	2026	2026	0	F!H7711

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I7711
VIFTA	2024	2024	4,5	VI!F7117
VIFTA	2025	2025	4	VI!G7117
VIFTA	2026	2026	3.5	VI!H7117
VIFTA	2027	2027	3	VI!I7117

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 5206.23.00. 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 5206.23.00 was checked against BT2026 (cell BT2026!N8092), 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.