Vietnam Tariff Intelligence

HS 5207.90.00 detail

HS code	5207.90.00
Description	Cotton yarn (other than sewing thread) put up for retail sale / - Other
Unit	kg
Generated	06/11/2026 06:29:29
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/52079000/

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!K8109
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N8109
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8109
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E7709
ATIGA	2022	2022	0	AT!E7662

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7662
ATIGA	2024	2024	0	AT!G7662
ATIGA	2025	2025	0	AT!H7662
ATIGA	2026	2026	0	AT!I7662
ATIGA	2027	2027	0	AT!J7662
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7712
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7712
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7712
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7712
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7712
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7712
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7713
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7713
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7713
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7713
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7713
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7713
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7714
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7668
AIFTA	30/12/2022	2022	0	AI!F7676
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7676
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7676
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7676
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7676
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7676
VKFTA	2022	2022	0	VK!E7698

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F7698
VKFTA	2024	2024	0	VK!G7698
VKFTA	2025	2025	0	VK!H7698
VKFTA	2026	2026	0	VK!I7698
VKFTA	2027	2027	0	VK!J7698
VCFTA	2022	2022	0	VC!D7744
VCFTA	2023	2023	0	VC!E7744
VCFTA	2024	2024	0	VC!F7744
VCFTA	2025	2025	0	VC!G7744
VCFTA	2026	2026	0	VC!H7744
VCFTA	2027	2027	0	VC!I7744
VN-EAEU	2022	2022	0	EAV!D7724
VN-EAEU	2023	2023	0	EAV!E7724
VN-EAEU	2024	2024	0	EAV!F7724
VN-EAEU	2025	2025	0	EAV!G7724
VN-EAEU	2026	2026	0	EAV!H7724
VN-EAEU	2027	2027	0	EAV!I7724
AHKFTA	2022	2022	3	AKH!D7737
AHKFTA	2023	2023	2	AKH!E7737
AHKFTA	2024	2024	2	AKH!F7737
AHKFTA	2025	2025	1	AKH!G7737
AHKFTA	2026	2026	1	AKH!H7737
AHKFTA	2027	2027	0	AKH!I7737
EVFTA	2022	2022	0	EV-NK!D7741
EVFTA	2023	2023	0	EV-NK!E7741
EVFTA	2024	2024	0	EV-NK!F7741

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G7741
EVFTA	2026	2026	0	EV-NK!H7741
EVFTA	2027	2027	0	EV-NK!I7741
UKVFTA	2022	2022	0	UKV!D7742
UKVFTA	2023	2023	0	UKV!E7742
UKVFTA	2024	2024	0	UKV!F7742
UKVFTA	2025	2025	0	UKV!G7742
UKVFTA	2026	2026	0	UKV!H7742
UKVFTA	2027	2027	0	UKV!I7742
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7692
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7692
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7692
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7692
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7692
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7692
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7692
RCEP A	2022	2022	0	RCEPT-A!D7729
RCEP A	2023	2023	0	RCEPT-A!E7729
RCEP A	2024	2024	0	RCEPT-A!F7729
RCEP A	2025	2025	0	RCEPT-A!G7729
RCEP A	2026	2026	0	RCEPT-A!H7729
RCEP A	2027	2027	0	RCEPT-A!I7729
RCEP B	2022	2022	0	B!D7729
RCEP B	2023	2023	0	B!E7729
RCEP B	2024	2024	0	B!F7729
RCEP B	2025	2025	0	B!G7729

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H7729
RCEP B	2027	2027	0	B!I7729
RCEP C	2022	2022	0	C!D7729
RCEP C	2023	2023	0	C!E7729
RCEP C	2024	2024	0	C!F7729
RCEP C	2025	2025	0	C!G7729
RCEP C	2026	2026	0	C!H7729
RCEP C	2027	2027	0	C!I7729
RCEP D	2022	2022	0	D!D7729
RCEP D	2023	2023	0	D!E7729
RCEP D	2024	2024	0	D!F7729
RCEP D	2025	2025	0	D!G7729
RCEP D	2026	2026	0	D!H7729
RCEP D	2027	2027	0	D!I7729
RCEP E	2022	2022	0	E!D7732
RCEP E	2023	2023	0	E!E7732
RCEP E	2024	2024	0	E!F7732
RCEP E	2025	2025	0	E!G7732
RCEP E	2026	2026	0	E!H7732
RCEP E	2027	2027	0	E!I7732
RCEP F	2022	2022	0	F!D7729
RCEP F	2023	2023	0	F!E7729
RCEP F	2024	2024	0	F!F7729
RCEP F	2025	2025	0	F!G7729
RCEP F	2026	2026	0	F!H7729
RCEP F	2027	2027	0	F!I7729

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F7134
VIFTA	2025	2025	4	VI!G7134
VIFTA	2026	2026	3.5	VI!H7134
VIFTA	2027	2027	3	VI!I7134

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
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 5207.90.00. 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 5207.90.00 was checked against BT2026 (cell BT2026!N8109), 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)

Item policy
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.