Vietnam Tariff Intelligence

HS 5208.39.00 detail

HS code	5208.39.00
Description	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2 / - Dyed: / - - Other fabrics
Unit	kg/m/m2
Generated	10/11/2026 17:45:31
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/52083900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8127
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8127
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8127
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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VJEPA	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AIFTA	6	6%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	8.4	8.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12	12%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E7728
ATIGA	2022	2022	0	AT!E7681
ATIGA	2023	2023	0	AT!F7681
ATIGA	2024	2024	0	AT!G7681
ATIGA	2025	2025	0	AT!H7681
ATIGA	2026	2026	0	AT!I7681
ATIGA	2027	2027	0	AT!J7681
AJCEP	30/12/2022 - 31/3/2023	2022	12	AJ!E7731
AJCEP	01/4/2023 - 31/3/2024	2023	12	AJ!F7731
AJCEP	01/4/2024 - 31/3/2025	2024	12	AJ!G7731

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H7731
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I7731
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J7731
VJEPA	30/12/2022 - 31/3/2023	2022	12	VJ!E7732
VJEPA	01/4/2023 - 31/3/2024	2023	12	VJ!F7732
VJEPA	01/4/2024 - 31/3/2025	2024	12	VJ!G7732
VJEPA	01/4/2025 - 31/3/2026	2025	12	VJ!H7732
VJEPA	01/4/2026 - 31/3/2027	2026	5	VJ!I7732
VJEPA	01/4/2027 - 31/3/2028	2027	5	VJ!J7732
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7687
AIFTA	30/12/2022	2022	7	AI!F7695
AIFTA	31/12/2022 - 30/12/2023	2023	6.5	AI!G7695
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H7695
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I7695
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J7695
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K7695
VKFTA	2022	2022	0	VK!E7717
VKFTA	2023	2023	0	VK!F7717
VKFTA	2024	2024	0	VK!G7717
VKFTA	2025	2025	0	VK!H7717
VKFTA	2026	2026	0	VK!I7717
VKFTA	2027	2027	0	VK!J7717
VCFTA	2022	2022	2	VC!D7763
VCFTA	2023	2023	1	VC!E7763
VCFTA	2024	2024	0	VC!F7763

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G7763
VCFTA	2026	2026	0	VC!H7763
VCFTA	2027	2027	0	VC!I7763
VN-EAEU	2022	2022	0	EAV!D7743
VN-EAEU	2023	2023	0	EAV!E7743
VN-EAEU	2024	2024	0	EAV!F7743
VN-EAEU	2025	2025	0	EAV!G7743
VN-EAEU	2026	2026	0	EAV!H7743
VN-EAEU	2027	2027	0	EAV!I7743
AHKFTA	2022	2022	*	AKH!D7756
AHKFTA	2023	2023	*	AKH!E7756
AHKFTA	2024	2024	*	AKH!F7756
AHKFTA	2025	2025	*	AKH!G7756
AHKFTA	2026	2026	*	AKH!H7756
AHKFTA	2027	2027	*	AKH!I7756
EVFTA	2022	2022	0	EV-NK!D7760
EVFTA	2023	2023	0	EV-NK!E7760
EVFTA	2024	2024	0	EV-NK!F7760
EVFTA	2025	2025	0	EV-NK!G7760
EVFTA	2026	2026	0	EV-NK!H7760
EVFTA	2027	2027	0	EV-NK!I7760
UKVFTA	2022	2022	0	UKV!D7761
UKVFTA	2023	2023	0	UKV!E7761
UKVFTA	2024	2024	0	UKV!F7761
UKVFTA	2025	2025	0	UKV!G7761
UKVFTA	2026	2026	0	UKV!H7761

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I7761
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7711
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7711
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7711
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7711
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7711
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7711
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7711
RCEP A	2022	2022	12	RCEPT-A!D7748
RCEP A	2023	2023	12	RCEPT-A!E7748
RCEP A	2024	2024	12	RCEPT-A!F7748
RCEP A	2025	2025	12	RCEPT-A!G7748
RCEP A	2026	2026	12	RCEPT-A!H7748
RCEP A	2027	2027	12	RCEPT-A!I7748
RCEP B	2022	2022	12	B!D7748
RCEP B	2023	2023	12	B!E7748
RCEP B	2024	2024	12	B!F7748
RCEP B	2025	2025	12	B!G7748
RCEP B	2026	2026	12	B!H7748
RCEP B	2027	2027	12	B!I7748
RCEP C	2022	2022	12	C!D7748
RCEP C	2023	2023	12	C!E7748
RCEP C	2024	2024	12	C!F7748
RCEP C	2025	2025	12	C!G7748
RCEP C	2026	2026	12	C!H7748
RCEP C	2027	2027	12	C!I7748

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	12	D!D7748
RCEP D	2023	2023	12	D!E7748
RCEP D	2024	2024	12	D!F7748
RCEP D	2025	2025	12	D!G7748
RCEP D	2026	2026	12	D!H7748
RCEP D	2027	2027	12	D!I7748
RCEP E	2022	2022	12	E!D7751
RCEP E	2023	2023	12	E!E7751
RCEP E	2024	2024	12	E!F7751
RCEP E	2025	2025	12	E!G7751
RCEP E	2026	2026	12	E!H7751
RCEP E	2027	2027	12	E!I7751
RCEP F	2022	2022	12	F!D7748
RCEP F	2023	2023	12	F!E7748
RCEP F	2024	2024	12	F!F7748
RCEP F	2025	2025	12	F!G7748
RCEP F	2026	2026	12	F!H7748
RCEP F	2027	2027	12	F!I7748
VIFTA	2024	2024	10.8	VI!F7152
VIFTA	2025	2025	9.6	VI!G7152
VIFTA	2026	2026	8.4	VI!H7152
VIFTA	2027	2027	7.2	VI!I7152

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 12%, RCEP (Annex B) 12%, RCEP (Annex C) 12%, RCEP (Annex D) 12%, RCEP (Annex E) 12%, RCEP (Annex F) 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		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 5208.39.00. 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 12% for 5208.39.00 was checked against BT2026 (cell BT2026!N8127), 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

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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)
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.