

HS 5209.11.90 detail

|                     |                                                                                                                                                   |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 5209.11.90                                                                                                                                        |
| Description         | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2 / - Unbleached: / - - Plain weave: / - - - Other |
| Unit                | kg/m/m2                                                                                                                                           |
| Generated           | 01/11/2026 06:08:39                                                                                                                               |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/52091190/">https://mail.vietnamtariff.com/hs-code/52091190/</a>                                   |

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!K8152 |
| Preferential (MFN)   | 12           | 12%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N8152 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q8152 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/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 |
| 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 |
| ACFTA          | 5            | 5%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 6            | 6%   | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 8            | 8%   | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 8            | 8%   | 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 E) | 8            | 8%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 8            | 8%             | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 8,3          | 8.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VIFTA          | 8.4          | 8.4%           | Consolidated BT2026 | 2026   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 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!E7754 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E7707 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F7707 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G7707 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H7707 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I7707 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J7707 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E7757 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F7757 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G7757 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H7757   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I7757   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J7757   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E7758   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F7758   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G7758   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H7758   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I7758   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J7758   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F7759   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H7713 |
| AIFTA   | 30/12/2022                             | 2022 | 7            | AI!F7721   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 6.5          | AI!G7721   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 6            | AI!H7721   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 6            | AI!I7721   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 6            | AI!J7721   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 6            | AI!K7721   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E7743   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F7743   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G7743   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H7743   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I7743   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J7743   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D7789   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E7789   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F7789   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G7789    |
| VCFTA   | 2026   | 2026 | 0            | VC!H7789    |
| VCFTA   | 2027   | 2027 | 0            | VC!I7789    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D7769   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E7769   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F7769   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G7769   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H7769   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I7769   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D7782   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E7782   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F7782   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G7782   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H7782   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I7782   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D7786 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E7786 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F7786 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G7786 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H7786 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I7786 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D7787   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E7787   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F7787   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G7787   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H7787   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I7787     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D7737   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E7737   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F7737   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G7737   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H7737   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I7737   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J7737   |
| RCEP A | 2022   | 2022           | 11,2         | RCEPT-A!D7774 |
| RCEP A | 2023   | 2023           | 10,4         | RCEPT-A!E7774 |
| RCEP A | 2024   | 2024           | 9,6          | RCEPT-A!F7774 |
| RCEP A | 2025   | 2025           | 8,8          | RCEPT-A!G7774 |
| RCEP A | 2026   | 2026           | 8            | RCEPT-A!H7774 |
| RCEP A | 2027   | 2027           | 7,2          | RCEPT-A!I7774 |
| RCEP B | 2022   | 2022           | 11,2         | B!D7774       |
| RCEP B | 2023   | 2023           | 10,4         | B!E7774       |
| RCEP B | 2024   | 2024           | 9,6          | B!F7774       |
| RCEP B | 2025   | 2025           | 8,8          | B!G7774       |
| RCEP B | 2026   | 2026           | 8            | B!H7774       |
| RCEP B | 2027   | 2027           | 7,2          | B!I7774       |
| RCEP C | 2022   | 2022           | 12           | C!D7774       |
| RCEP C | 2023   | 2023           | 12           | C!E7774       |
| RCEP C | 2024   | 2024           | 12           | C!F7774       |
| RCEP C | 2025   | 2025           | 12           | C!G7774       |
| RCEP C | 2026   | 2026           | 12           | C!H7774       |
| RCEP C | 2027   | 2027           | 12           | C!I7774       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 11,3         | D!D7774  |
| RCEP D | 2023   | 2023 | 10,5         | D!E7774  |
| RCEP D | 2024   | 2024 | 9,8          | D!F7774  |
| RCEP D | 2025   | 2025 | 9            | D!G7774  |
| RCEP D | 2026   | 2026 | 8,3          | D!H7774  |
| RCEP D | 2027   | 2027 | 7,5          | D!!7774  |
| RCEP E | 2022   | 2022 | 11,2         | E!D7777  |
| RCEP E | 2023   | 2023 | 10,4         | E!E7777  |
| RCEP E | 2024   | 2024 | 9,6          | E!F7777  |
| RCEP E | 2025   | 2025 | 8,8          | E!G7777  |
| RCEP E | 2026   | 2026 | 8            | E!H7777  |
| RCEP E | 2027   | 2027 | 7,2          | E!!7777  |
| RCEP F | 2022   | 2022 | 11,2         | F!D7774  |
| RCEP F | 2023   | 2023 | 10,4         | F!E7774  |
| RCEP F | 2024   | 2024 | 9,6          | F!F7774  |
| RCEP F | 2025   | 2025 | 8,8          | F!G7774  |
| RCEP F | 2026   | 2026 | 8            | F!H7774  |
| RCEP F | 2027   | 2027 | 7,2          | F!!7774  |
| VIFTA  | 2024   | 2024 | 10.8         | VI!F7177 |
| VIFTA  | 2025   | 2025 | 9.6          | VI!G7177 |
| VIFTA  | 2026   | 2026 | 8.4          | VI!H7177 |
| VIFTA  | 2027   | 2027 | 7.2          | VI!!7177 |

### 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 C) 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                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 5209.11 has 2 lines; 5209.11.90 is distinguished from its siblings by: Other.                                                          | 5209.11.10 Duck and canvas | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | 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 5209.11.90. 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 5209.11.90 was checked against BT2026 (cell BT2026!N8152), 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.