Vietnam Tariff Intelligence

Detalle del SA 5208.42.90

Código SA	5208.42.90
Descripción	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2 / - Of yarns of different colours: / - - Plain weave, weighing more than 100 g/m²: / - - - Other
Unidad	kg/m/m2
Generado	01/11/2026 11:55:00
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://www.vietnamtariff.com/hs-code/52084290/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K8134
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N8134
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q8134
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	8	8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	8	8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	8	8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo F)	8	8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	8,3	8,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.4	8,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	12	12%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	12	12%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E7735
ATIGA	2022	2022	0	AT!E7688
ATIGA	2023	2023	0	AT!F7688
ATIGA	2024	2024	0	AT!G7688
ATIGA	2025	2025	0	AT!H7688
ATIGA	2026	2026	0	AT!I7688
ATIGA	2027	2027	0	AT!J7688
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E7738
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7738
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7738
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7738

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7738
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7738
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E7739
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F7739
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G7739
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H7739
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7739
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7739
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F7740
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H7694
AIFTA	30/12/2022	2022	*	AI!F7702
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G7702
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H7702
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I7702
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J7702
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K7702
VKFTA	2022	2022	0	VK!E7724
VKFTA	2023	2023	0	VK!F7724
VKFTA	2024	2024	0	VK!G7724
VKFTA	2025	2025	0	VK!H7724
VKFTA	2026	2026	0	VK!I7724
VKFTA	2027	2027	0	VK!J7724
VCFTA	2022	2022	2	VC!D7770
VCFTA	2023	2023	1	VC!E7770
VCFTA	2024	2024	0	VC!F7770
VCFTA	2025	2025	0	VC!G7770

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H7770
VCFTA	2027	2027	0	VC!I7770
VN-EAEU	2022	2022	0	EAV!D7750
VN-EAEU	2023	2023	0	EAV!E7750
VN-EAEU	2024	2024	0	EAV!F7750
VN-EAEU	2025	2025	0	EAV!G7750
VN-EAEU	2026	2026	0	EAV!H7750
VN-EAEU	2027	2027	0	EAV!I7750
AHKFTA	2022	2022	12	AKH!D7763
AHKFTA	2023	2023	12	AKH!E7763
AHKFTA	2024	2024	12	AKH!F7763
AHKFTA	2025	2025	12	AKH!G7763
AHKFTA	2026	2026	12	AKH!H7763
AHKFTA	2027	2027	12	AKH!I7763
EVFTA	2022	2022	0	EV-NK!D7767
EVFTA	2023	2023	0	EV-NK!E7767
EVFTA	2024	2024	0	EV-NK!F7767
EVFTA	2025	2025	0	EV-NK!G7767
EVFTA	2026	2026	0	EV-NK!H7767
EVFTA	2027	2027	0	EV-NK!I7767
UKVFTA	2022	2022	0	UKV!D7768
UKVFTA	2023	2023	0	UKV!E7768
UKVFTA	2024	2024	0	UKV!F7768
UKVFTA	2025	2025	0	UKV!G7768
UKVFTA	2026	2026	0	UKV!H7768
UKVFTA	2027	2027	0	UKV!I7768

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7718
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7718
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7718
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7718
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7718
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7718
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7718
RCEP A	2022	2022	11,2	RCEPT-A!D7755
RCEP A	2023	2023	10,4	RCEPT-A!E7755
RCEP A	2024	2024	9,6	RCEPT-A!F7755
RCEP A	2025	2025	8,8	RCEPT-A!G7755
RCEP A	2026	2026	8	RCEPT-A!H7755
RCEP A	2027	2027	7,2	RCEPT-A!I7755
RCEP B	2022	2022	11,2	B!D7755
RCEP B	2023	2023	10,4	B!E7755
RCEP B	2024	2024	9,6	B!F7755
RCEP B	2025	2025	8,8	B!G7755
RCEP B	2026	2026	8	B!H7755
RCEP B	2027	2027	7,2	B!I7755
RCEP C	2022	2022	12	C!D7755
RCEP C	2023	2023	12	C!E7755
RCEP C	2024	2024	12	C!F7755
RCEP C	2025	2025	12	C!G7755
RCEP C	2026	2026	12	C!H7755
RCEP C	2027	2027	12	C!I7755
RCEP D	2022	2022	11,3	D!D7755

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	10,5	D!E7755
RCEP D	2024	2024	9,8	D!F7755
RCEP D	2025	2025	9	D!G7755
RCEP D	2026	2026	8,3	D!H7755
RCEP D	2027	2027	7,5	D!I7755
RCEP E	2022	2022	11,2	E!D7758
RCEP E	2023	2023	10,4	E!E7758
RCEP E	2024	2024	9,6	E!F7758
RCEP E	2025	2025	8,8	E!G7758
RCEP E	2026	2026	8	E!H7758
RCEP E	2027	2027	7,2	E!I7758
RCEP F	2022	2022	11,2	F!D7755
RCEP F	2023	2023	10,4	F!E7755
RCEP F	2024	2024	9,6	F!F7755
RCEP F	2025	2025	8,8	F!G7755
RCEP F	2026	2026	8	F!H7755
RCEP F	2027	2027	7,2	F!I7755
VIFTA	2024	2024	10.8	VI!F7159
VIFTA	2025	2025	9.6	VI!G7159
VIFTA	2026	2026	8.4	VI!H7159
VIFTA	2027	2027	7.2	VI!I7159

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 12%, RCEP (Anexo 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 5208.42 has 2 lines; 5208.42.90 is distinguished from its siblings by: Other.	5208.42.10 Ikat fabric	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 5208.42.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 5208.42.90 was checked against BT2026 (cell BT2026!N8134), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.