Vietnam Tariff Intelligence

HS 8420.91.10 detail

HS code	8420.91.10
Description	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor / - Parts: / - - Cylinders: / - - - Of goods of subheading 8420.10.10
Unit	chiếc
Generated	04/11/2026 05:16:34
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/84209110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13433
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13433
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13433
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	0	0%	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!E12725

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12666
ATIGA	2023	2023	0	AT!F12666
ATIGA	2024	2024	0	AT!G12666
ATIGA	2025	2025	0	AT!H12666
ATIGA	2026	2026	0	AT!I12666
ATIGA	2027	2027	0	AT!J12666
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12720
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12720
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12720
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12720
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12720
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12720
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12721
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12721
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12721
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12721
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12721
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12721
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12724
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12672
AIFTA	30/12/2022	2022	0	AI!F12680
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12680
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12680
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12680
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12680
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12680

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12711
VKFTA	2023	2023	0	VK!F12711
VKFTA	2024	2024	0	VK!G12711
VKFTA	2025	2025	0	VK!H12711
VKFTA	2026	2026	0	VK!I12711
VKFTA	2027	2027	0	VK!J12711
VCFTA	2022	2022	0	VC!D12760
VCFTA	2023	2023	0	VC!E12760
VCFTA	2024	2024	0	VC!F12760
VCFTA	2025	2025	0	VC!G12760
VCFTA	2026	2026	0	VC!H12760
VCFTA	2027	2027	0	VC!I12760
VN-EAEU	2022	2022	0	EAV!D12743
VN-EAEU	2023	2023	0	EAV!E12743
VN-EAEU	2024	2024	0	EAV!F12743
VN-EAEU	2025	2025	0	EAV!G12743
VN-EAEU	2026	2026	0	EAV!H12743
VN-EAEU	2027	2027	0	EAV!I12743
AHKFTA	2022	2022	0	AKH!D12743
AHKFTA	2023	2023	0	AKH!E12743
AHKFTA	2024	2024	0	AKH!F12743
AHKFTA	2025	2025	0	AKH!G12743
AHKFTA	2026	2026	0	AKH!H12743
AHKFTA	2027	2027	0	AKH!I12743
EVFTA	2022	2022	0	EV-NK!D12758
EVFTA	2023	2023	0	EV-NK!E12758

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12758
EVFTA	2025	2025	0	EV-NK!G12758
EVFTA	2026	2026	0	EV-NK!H12758
EVFTA	2027	2027	0	EV-NK!I12758
UKVFTA	2022	2022	0	UKV!D12757
UKVFTA	2023	2023	0	UKV!E12757
UKVFTA	2024	2024	0	UKV!F12757
UKVFTA	2025	2025	0	UKV!G12757
UKVFTA	2026	2026	0	UKV!H12757
UKVFTA	2027	2027	0	UKV!I12757
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12737
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12737
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12737
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12737
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12737
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12737
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12737
RCEP A	2022	2022	0	RCEPT-A!D12745
RCEP A	2023	2023	0	RCEPT-A!E12745
RCEP A	2024	2024	0	RCEPT-A!F12745
RCEP A	2025	2025	0	RCEPT-A!G12745
RCEP A	2026	2026	0	RCEPT-A!H12745
RCEP A	2027	2027	0	RCEPT-A!I12745
RCEP B	2022	2022	0	B!D12745
RCEP B	2023	2023	0	B!E12745
RCEP B	2024	2024	0	B!F12745

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12745
RCEP B	2026	2026	0	B!H12745
RCEP B	2027	2027	0	B!I12745
RCEP C	2022	2022	0	C!D12745
RCEP C	2023	2023	0	C!E12745
RCEP C	2024	2024	0	C!F12745
RCEP C	2025	2025	0	C!G12745
RCEP C	2026	2026	0	C!H12745
RCEP C	2027	2027	0	C!I12745
RCEP D	2022	2022	0	D!D12744
RCEP D	2023	2023	0	D!E12744
RCEP D	2024	2024	0	D!F12744
RCEP D	2025	2025	0	D!G12744
RCEP D	2026	2026	0	D!H12744
RCEP D	2027	2027	0	D!I12744
RCEP E	2022	2022	0	E!D12748
RCEP E	2023	2023	0	E!E12748
RCEP E	2024	2024	0	E!F12748
RCEP E	2025	2025	0	E!G12748
RCEP E	2026	2026	0	E!H12748
RCEP E	2027	2027	0	E!I12748
RCEP F	2022	2022	0	F!D12745
RCEP F	2023	2023	0	F!E12745
RCEP F	2024	2024	0	F!F12745
RCEP F	2025	2025	0	F!G12745
RCEP F	2026	2026	0	F!H12745

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12745
VIFTA	2024	2024	0	VI!F11811
VIFTA	2025	2025	0	VI!G11811
VIFTA	2026	2026	0	VI!H11811
VIFTA	2027	2027	0	VI!I11811

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8420.91 has 2 lines; 8420.91.10 is distinguished from its siblings by: Of goods of subheading 8420.10.10.	8420.91.90 Other	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 8420.91.10. 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 0% for 8420.91.10 was checked against BT2026 (cell BT2026!N13433), 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

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.