Vietnam Tariff Intelligence

HS 8439.91.00 detail

HS code	8439.91.00
Description	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard / - Parts: / - - Of machinery for making pulp of fibrous cellulosic material
Unit	chiếc
Generated	11/11/2026 13:50:39
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	https://mail.vietnamtariff.com/hs-code/84399100/

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!K13856
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13856
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13856
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!E13167

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13108
ATIGA	2023	2023	0	AT!F13108
ATIGA	2024	2024	0	AT!G13108
ATIGA	2025	2025	0	AT!H13108
ATIGA	2026	2026	0	AT!I13108
ATIGA	2027	2027	0	AT!J13108
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13162
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13162
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13162
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13162
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13162
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13162
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13163
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13163
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13163
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13163
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13163
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13163
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13166
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13114
AIFTA	30/12/2022	2022	0	AI!F13122
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13122
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13122
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13122
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13122
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13122

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13153
VKFTA	2023	2023	0	VK!F13153
VKFTA	2024	2024	0	VK!G13153
VKFTA	2025	2025	0	VK!H13153
VKFTA	2026	2026	0	VK!I13153
VKFTA	2027	2027	0	VK!J13153
VCFTA	2022	2022	0	VC!D13202
VCFTA	2023	2023	0	VC!E13202
VCFTA	2024	2024	0	VC!F13202
VCFTA	2025	2025	0	VC!G13202
VCFTA	2026	2026	0	VC!H13202
VCFTA	2027	2027	0	VC!I13202
VN-EAEU	2022	2022	0	EAV!D13185
VN-EAEU	2023	2023	0	EAV!E13185
VN-EAEU	2024	2024	0	EAV!F13185
VN-EAEU	2025	2025	0	EAV!G13185
VN-EAEU	2026	2026	0	EAV!H13185
VN-EAEU	2027	2027	0	EAV!I13185
AHKFTA	2022	2022	0	AKH!D13185
AHKFTA	2023	2023	0	AKH!E13185
AHKFTA	2024	2024	0	AKH!F13185
AHKFTA	2025	2025	0	AKH!G13185
AHKFTA	2026	2026	0	AKH!H13185
AHKFTA	2027	2027	0	AKH!I13185
EVFTA	2022	2022	0	EV-NK!D13200
EVFTA	2023	2023	0	EV-NK!E13200

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13200
EVFTA	2025	2025	0	EV-NK!G13200
EVFTA	2026	2026	0	EV-NK!H13200
EVFTA	2027	2027	0	EV-NK!I13200
UKVFTA	2022	2022	0	UKV!D13199
UKVFTA	2023	2023	0	UKV!E13199
UKVFTA	2024	2024	0	UKV!F13199
UKVFTA	2025	2025	0	UKV!G13199
UKVFTA	2026	2026	0	UKV!H13199
UKVFTA	2027	2027	0	UKV!I13199
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13179
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13179
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13179
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13179
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13179
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13179
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13179
RCEP A	2022	2022	0	RCEPT-A!D13187
RCEP A	2023	2023	0	RCEPT-A!E13187
RCEP A	2024	2024	0	RCEPT-A!F13187
RCEP A	2025	2025	0	RCEPT-A!G13187
RCEP A	2026	2026	0	RCEPT-A!H13187
RCEP A	2027	2027	0	RCEPT-A!I13187
RCEP B	2022	2022	0	B!D13187
RCEP B	2023	2023	0	B!E13187
RCEP B	2024	2024	0	B!F13187

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13187
RCEP B	2026	2026	0	B!H13187
RCEP B	2027	2027	0	B!I13187
RCEP C	2022	2022	0	C!D13187
RCEP C	2023	2023	0	C!E13187
RCEP C	2024	2024	0	C!F13187
RCEP C	2025	2025	0	C!G13187
RCEP C	2026	2026	0	C!H13187
RCEP C	2027	2027	0	C!I13187
RCEP D	2022	2022	0	D!D13186
RCEP D	2023	2023	0	D!E13186
RCEP D	2024	2024	0	D!F13186
RCEP D	2025	2025	0	D!G13186
RCEP D	2026	2026	0	D!H13186
RCEP D	2027	2027	0	D!I13186
RCEP E	2022	2022	0	E!D13190
RCEP E	2023	2023	0	E!E13190
RCEP E	2024	2024	0	E!F13190
RCEP E	2025	2025	0	E!G13190
RCEP E	2026	2026	0	E!H13190
RCEP E	2027	2027	0	E!I13190
RCEP F	2022	2022	0	F!D13187
RCEP F	2023	2023	0	F!E13187
RCEP F	2024	2024	0	F!F13187
RCEP F	2025	2025	0	F!G13187
RCEP F	2026	2026	0	F!H13187

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13187
VIFTA	2024	2024	0	VI!F12234
VIFTA	2025	2025	0	VI!G12234
VIFTA	2026	2026	0	VI!H12234
VIFTA	2027	2027	0	VI!I12234

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8439.91.00. 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 0% for 8439.91.00 was checked against BT2026 (cell BT2026!N13856), 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.