Vietnam Tariff Intelligence

HS 8447.90.10 detail

HS code	8447.90.10
Description	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting / - Other: / - - Electrically operated
Unit	chiếc
Generated	05/11/2026 14:07:26
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/84479010/

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!K13971
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13971
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13971
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E13290
ATIGA	2022	2022	0	AT!E13231
ATIGA	2023	2023	0	AT!F13231
ATIGA	2024	2024	0	AT!G13231
ATIGA	2025	2025	0	AT!H13231
ATIGA	2026	2026	0	AT!I13231
ATIGA	2027	2027	0	AT!J13231
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13285
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13285
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13285

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13285
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13285
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13285
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13286
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13286
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13286
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13286
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13286
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13286
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13289
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13237
AIFTA	30/12/2022	2022	0	AI!F13245
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13245
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13245
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13245
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13245
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13245
VKFTA	2022	2022	0	VK!E13276
VKFTA	2023	2023	0	VK!F13276
VKFTA	2024	2024	0	VK!G13276
VKFTA	2025	2025	0	VK!H13276
VKFTA	2026	2026	0	VK!I13276
VKFTA	2027	2027	0	VK!J13276
VCFTA	2022	2022	0	VC!D13325
VCFTA	2023	2023	0	VC!E13325
VCFTA	2024	2024	0	VC!F13325

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13325
VCFTA	2026	2026	0	VC!H13325
VCFTA	2027	2027	0	VC!I13325
VN-EAEU	2022	2022	*	EAV!D13308
VN-EAEU	2023	2023	*	EAV!E13308
VN-EAEU	2024	2024	*	EAV!F13308
VN-EAEU	2025	2025	*	EAV!G13308
VN-EAEU	2026	2026	*	EAV!H13308
VN-EAEU	2027	2027	*	EAV!I13308
AHKFTA	2022	2022	0	AKH!D13308
AHKFTA	2023	2023	0	AKH!E13308
AHKFTA	2024	2024	0	AKH!F13308
AHKFTA	2025	2025	0	AKH!G13308
AHKFTA	2026	2026	0	AKH!H13308
AHKFTA	2027	2027	0	AKH!I13308
EVFTA	2022	2022	0	EV-NK!D13323
EVFTA	2023	2023	0	EV-NK!E13323
EVFTA	2024	2024	0	EV-NK!F13323
EVFTA	2025	2025	0	EV-NK!G13323
EVFTA	2026	2026	0	EV-NK!H13323
EVFTA	2027	2027	0	EV-NK!I13323
UKVFTA	2022	2022	0	UKV!D13322
UKVFTA	2023	2023	0	UKV!E13322
UKVFTA	2024	2024	0	UKV!F13322
UKVFTA	2025	2025	0	UKV!G13322
UKVFTA	2026	2026	0	UKV!H13322

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13322
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13302
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13302
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13302
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13302
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13302
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13302
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13302
RCEP A	2022	2022	0	RCEPT-A!D13310
RCEP A	2023	2023	0	RCEPT-A!E13310
RCEP A	2024	2024	0	RCEPT-A!F13310
RCEP A	2025	2025	0	RCEPT-A!G13310
RCEP A	2026	2026	0	RCEPT-A!H13310
RCEP A	2027	2027	0	RCEPT-A!I13310
RCEP B	2022	2022	0	B!D13310
RCEP B	2023	2023	0	B!E13310
RCEP B	2024	2024	0	B!F13310
RCEP B	2025	2025	0	B!G13310
RCEP B	2026	2026	0	B!H13310
RCEP B	2027	2027	0	B!I13310
RCEP C	2022	2022	0	C!D13310
RCEP C	2023	2023	0	C!E13310
RCEP C	2024	2024	0	C!F13310
RCEP C	2025	2025	0	C!G13310
RCEP C	2026	2026	0	C!H13310
RCEP C	2027	2027	0	C!I13310

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13309
RCEP D	2023	2023	0	D!E13309
RCEP D	2024	2024	0	D!F13309
RCEP D	2025	2025	0	D!G13309
RCEP D	2026	2026	0	D!H13309
RCEP D	2027	2027	0	D!I13309
RCEP E	2022	2022	0	E!D13313
RCEP E	2023	2023	0	E!E13313
RCEP E	2024	2024	0	E!F13313
RCEP E	2025	2025	0	E!G13313
RCEP E	2026	2026	0	E!H13313
RCEP E	2027	2027	0	E!I13313
RCEP F	2022	2022	0	F!D13310
RCEP F	2023	2023	0	F!E13310
RCEP F	2024	2024	0	F!F13310
RCEP F	2025	2025	0	F!G13310
RCEP F	2026	2026	0	F!H13310
RCEP F	2027	2027	0	F!I13310
VIFTA	2024	2024	0	VI!F12349
VIFTA	2025	2025	0	VI!G12349
VIFTA	2026	2026	0	VI!H12349
VIFTA	2027	2027	0	VI!I12349

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 8447.90 has 2 lines; 8447.90.10 is distinguished from its siblings by: Electrically operated.	8447.90.20 Not electrically operated	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 8447.90.10. 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 8447.90.10 was checked against BT2026 (cell BT2026!N13971), 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.