Vietnam Tariff Intelligence

HS 8509.90.10 detail

HS code	8509.90.10
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Parts: / - - Of goods of subheading 8509.80.10
Unit	kg/chiếc
Generated	09/11/2026 20:52:14
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/85099010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15161
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N15161
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15161
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-LA, MM)	0% (except LA, MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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!E14462
ATIGA	2022	2022	0	AT!E14403
ATIGA	2023	2023	0	AT!F14403
ATIGA	2024	2024	0	AT!G14403
ATIGA	2025	2025	0	AT!H14403
ATIGA	2026	2026	0	AT!I14403
ATIGA	2027	2027	0	AT!J14403
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14457
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14457
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14457

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14457
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14457
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14457
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14458
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14458
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14458
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14458
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14458
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14458
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14461
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14409
AIFTA	30/12/2022	2022	0	AI!F14417
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14417
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14417
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14417
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14417
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14417
VKFTA	2022	2022	0	VK!E14448
VKFTA	2023	2023	0	VK!F14448
VKFTA	2024	2024	0	VK!G14448
VKFTA	2025	2025	0	VK!H14448
VKFTA	2026	2026	0	VK!I14448
VKFTA	2027	2027	0	VK!J14448
VCFTA	2022	2022	3	VC!D14503
VCFTA	2023	2023	3	VC!E14503
VCFTA	2024	2024	0	VC!F14503

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14503
VCFTA	2026	2026	0	VC!H14503
VCFTA	2027	2027	0	VC!I14503
VN-EAEU	2022	2022	0	EAV!D14480
VN-EAEU	2023	2023	0	EAV!E14480
VN-EAEU	2024	2024	0	EAV!F14480
VN-EAEU	2025	2025	0	EAV!G14480
VN-EAEU	2026	2026	0	EAV!H14480
VN-EAEU	2027	2027	0	EAV!I14480
AHKFTA	2022	2022	2	AKH!D14480
AHKFTA	2023	2023	1	AKH!E14480
AHKFTA	2024	2024	1	AKH!F14480
AHKFTA	2025	2025	1	AKH!G14480
AHKFTA	2026	2026	1	AKH!H14480
AHKFTA	2027	2027	0	AKH!I14480
EVFTA	2022	2022	0	EV-NK!D14495
EVFTA	2023	2023	0	EV-NK!E14495
EVFTA	2024	2024	0	EV-NK!F14495
EVFTA	2025	2025	0	EV-NK!G14495
EVFTA	2026	2026	0	EV-NK!H14495
EVFTA	2027	2027	0	EV-NK!I14495
UKVFTA	2022	2022	0	UKV!D14494
UKVFTA	2023	2023	0	UKV!E14494
UKVFTA	2024	2024	0	UKV!F14494
UKVFTA	2025	2025	0	UKV!G14494
UKVFTA	2026	2026	0	UKV!H14494

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14494
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14487
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14487
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14487
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14487
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14487
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14487
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14487
RCEP A	2022	2022	0	RCEPT-A!D14482
RCEP A	2023	2023	0	RCEPT-A!E14482
RCEP A	2024	2024	0	RCEPT-A!F14482
RCEP A	2025	2025	0	RCEPT-A!G14482
RCEP A	2026	2026	0	RCEPT-A!H14482
RCEP A	2027	2027	0	RCEPT-A!I14482
RCEP B	2022	2022	0	B!D14482
RCEP B	2023	2023	0	B!E14482
RCEP B	2024	2024	0	B!F14482
RCEP B	2025	2025	0	B!G14482
RCEP B	2026	2026	0	B!H14482
RCEP B	2027	2027	0	B!I14482
RCEP C	2022	2022	0	C!D14482
RCEP C	2023	2023	0	C!E14482
RCEP C	2024	2024	0	C!F14482
RCEP C	2025	2025	0	C!G14482
RCEP C	2026	2026	0	C!H14482
RCEP C	2027	2027	0	C!I14482

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14481
RCEP D	2023	2023	0	D!E14481
RCEP D	2024	2024	0	D!F14481
RCEP D	2025	2025	0	D!G14481
RCEP D	2026	2026	0	D!H14481
RCEP D	2027	2027	0	D!I14481
RCEP E	2022	2022	0	E!D14485
RCEP E	2023	2023	0	E!E14485
RCEP E	2024	2024	0	E!F14485
RCEP E	2025	2025	0	E!G14485
RCEP E	2026	2026	0	E!H14485
RCEP E	2027	2027	0	E!I14485
RCEP F	2022	2022	0	F!D14482
RCEP F	2023	2023	0	F!E14482
RCEP F	2024	2024	0	F!F14482
RCEP F	2025	2025	0	F!G14482
RCEP F	2026	2026	0	F!H14482
RCEP F	2027	2027	0	F!I14482
VIFTA	2024	2024	2,6	VI!F13475
VIFTA	2025	2025	2.1	VI!G13475
VIFTA	2026	2026	1.7	VI!H13475
VIFTA	2027	2027	1.3	VI!I13475

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8509.90 has 2 lines; 8509.90.10 is distinguished from its siblings by: Of goods of subheading 8509.80.10.	8509.90.90 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 8509.90.10. 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 3% for 8509.90.10 was checked against BT2026 (cell BT2026!N15161), 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)

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.