Vietnam Tariff Intelligence

HS 8440.90.00 detail

HS code	8440.90.00
Description	Book-binding machinery, including book-sewing machines / - Parts
Unit	chiếc
Generated	01/11/2026 21:40:44
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/84409000/

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!K13862
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13862
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13862
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E13174
ATIGA	2022	2022	0	AT!E13115

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13115
ATIGA	2024	2024	0	AT!G13115
ATIGA	2025	2025	0	AT!H13115
ATIGA	2026	2026	0	AT!I13115
ATIGA	2027	2027	0	AT!J13115
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13169
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13169
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13169
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13169
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13169
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13169
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13170
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13170
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13170
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13170
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13170
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13170
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13121
AIFTA	30/12/2022	2022	0	AI!F13129
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13129
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13129
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13129
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13129
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13129
VKFTA	2022	2022	0	VK!E13160

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13160
VKFTA	2024	2024	0	VK!G13160
VKFTA	2025	2025	0	VK!H13160
VKFTA	2026	2026	0	VK!I13160
VKFTA	2027	2027	0	VK!J13160
VCFTA	2022	2022	0	VC!D13209
VCFTA	2023	2023	0	VC!E13209
VCFTA	2024	2024	0	VC!F13209
VCFTA	2025	2025	0	VC!G13209
VCFTA	2026	2026	0	VC!H13209
VCFTA	2027	2027	0	VC!I13209
VN-EAEU	2022	2022	0	EAV!D13192
VN-EAEU	2023	2023	0	EAV!E13192
VN-EAEU	2024	2024	0	EAV!F13192
VN-EAEU	2025	2025	0	EAV!G13192
VN-EAEU	2026	2026	0	EAV!H13192
VN-EAEU	2027	2027	0	EAV!I13192
AHKFTA	2022	2022	0	AKH!D13192
AHKFTA	2023	2023	0	AKH!E13192
AHKFTA	2024	2024	0	AKH!F13192
AHKFTA	2025	2025	0	AKH!G13192
AHKFTA	2026	2026	0	AKH!H13192
AHKFTA	2027	2027	0	AKH!I13192
EVFTA	2022	2022	0	EV-NK!D13207
EVFTA	2023	2023	0	EV-NK!E13207
EVFTA	2024	2024	0	EV-NK!F13207

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13207
EVFTA	2026	2026	0	EV-NK!H13207
EVFTA	2027	2027	0	EV-NK!I13207
UKVFTA	2022	2022	0	UKV!D13206
UKVFTA	2023	2023	0	UKV!E13206
UKVFTA	2024	2024	0	UKV!F13206
UKVFTA	2025	2025	0	UKV!G13206
UKVFTA	2026	2026	0	UKV!H13206
UKVFTA	2027	2027	0	UKV!I13206
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13186
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13186
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13186
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13186
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13186
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13186
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13186
RCEP A	2022	2022	0	RCEPT-A!D13194
RCEP A	2023	2023	0	RCEPT-A!E13194
RCEP A	2024	2024	0	RCEPT-A!F13194
RCEP A	2025	2025	0	RCEPT-A!G13194
RCEP A	2026	2026	0	RCEPT-A!H13194
RCEP A	2027	2027	0	RCEPT-A!I13194
RCEP B	2022	2022	0	B!D13194
RCEP B	2023	2023	0	B!E13194
RCEP B	2024	2024	0	B!F13194
RCEP B	2025	2025	0	B!G13194

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13194
RCEP B	2027	2027	0	B!I13194
RCEP C	2022	2022	0	C!D13194
RCEP C	2023	2023	0	C!E13194
RCEP C	2024	2024	0	C!F13194
RCEP C	2025	2025	0	C!G13194
RCEP C	2026	2026	0	C!H13194
RCEP C	2027	2027	0	C!I13194
RCEP D	2022	2022	0	D!D13193
RCEP D	2023	2023	0	D!E13193
RCEP D	2024	2024	0	D!F13193
RCEP D	2025	2025	0	D!G13193
RCEP D	2026	2026	0	D!H13193
RCEP D	2027	2027	0	D!I13193
RCEP E	2022	2022	0	E!D13197
RCEP E	2023	2023	0	E!E13197
RCEP E	2024	2024	0	E!F13197
RCEP E	2025	2025	0	E!G13197
RCEP E	2026	2026	0	E!H13197
RCEP E	2027	2027	0	E!I13197
RCEP F	2022	2022	0	F!D13194
RCEP F	2023	2023	0	F!E13194
RCEP F	2024	2024	0	F!F13194
RCEP F	2025	2025	0	F!G13194
RCEP F	2026	2026	0	F!H13194
RCEP F	2027	2027	0	F!I13194

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F12240
VIFTA	2025	2025	0	VI!G12240
VIFTA	2026	2026	0	VI!H12240
VIFTA	2027	2027	0	VI!I12240

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8440.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8440.90.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8440.90.00. 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 8440.90.00 was checked against BT2026 (cell BT2026!N13862), 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.