Vietnam Tariff Intelligence

HS 8441.10.20 detail

HS code	8441.10.20
Description	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds / - Cutting machines: / - - Not electrically operated
Unit	chiếc
Generated	07/11/2026 09:20:21
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/84411020/

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!K13866
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13866
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13866
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(-KH)	0% (except KH)	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-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!E13179
ATIGA	2022	2022	0	AT!E13120
ATIGA	2023	2023	0	AT!F13120
ATIGA	2024	2024	0	AT!G13120
ATIGA	2025	2025	0	AT!H13120
ATIGA	2026	2026	0	AT!I13120
ATIGA	2027	2027	0	AT!J13120
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13174
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13174
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13174

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13174
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13174
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13174
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13175
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13178
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13126
AIFTA	30/12/2022	2022	0	AI!F13134
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13134
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13134
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13134
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13134
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13134
VKFTA	2022	2022	0	VK!E13165
VKFTA	2023	2023	0	VK!F13165
VKFTA	2024	2024	0	VK!G13165
VKFTA	2025	2025	0	VK!H13165
VKFTA	2026	2026	0	VK!I13165
VKFTA	2027	2027	0	VK!J13165
VCFTA	2022	2022	0	VC!D13214
VCFTA	2023	2023	0	VC!E13214
VCFTA	2024	2024	0	VC!F13214

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13214
VCFTA	2026	2026	0	VC!H13214
VCFTA	2027	2027	0	VC!I13214
VN-EAEU	2022	2022	0	EAV!D13197
VN-EAEU	2023	2023	0	EAV!E13197
VN-EAEU	2024	2024	0	EAV!F13197
VN-EAEU	2025	2025	0	EAV!G13197
VN-EAEU	2026	2026	0	EAV!H13197
VN-EAEU	2027	2027	0	EAV!I13197
AHKFTA	2022	2022	0	AKH!D13197
AHKFTA	2023	2023	0	AKH!E13197
AHKFTA	2024	2024	0	AKH!F13197
AHKFTA	2025	2025	0	AKH!G13197
AHKFTA	2026	2026	0	AKH!H13197
AHKFTA	2027	2027	0	AKH!I13197
EVFTA	2022	2022	0	EV-NK!D13212
EVFTA	2023	2023	0	EV-NK!E13212
EVFTA	2024	2024	0	EV-NK!F13212
EVFTA	2025	2025	0	EV-NK!G13212
EVFTA	2026	2026	0	EV-NK!H13212
EVFTA	2027	2027	0	EV-NK!I13212
UKVFTA	2022	2022	0	UKV!D13211
UKVFTA	2023	2023	0	UKV!E13211
UKVFTA	2024	2024	0	UKV!F13211
UKVFTA	2025	2025	0	UKV!G13211
UKVFTA	2026	2026	0	UKV!H13211

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13211
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13191
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13191
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13191
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13191
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13191
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13191
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13191
RCEP A	2022	2022	0	RCEPT-A!D13199
RCEP A	2023	2023	0	RCEPT-A!E13199
RCEP A	2024	2024	0	RCEPT-A!F13199
RCEP A	2025	2025	0	RCEPT-A!G13199
RCEP A	2026	2026	0	RCEPT-A!H13199
RCEP A	2027	2027	0	RCEPT-A!I13199
RCEP B	2022	2022	0	B!D13199
RCEP B	2023	2023	0	B!E13199
RCEP B	2024	2024	0	B!F13199
RCEP B	2025	2025	0	B!G13199
RCEP B	2026	2026	0	B!H13199
RCEP B	2027	2027	0	B!I13199
RCEP C	2022	2022	0	C!D13199
RCEP C	2023	2023	0	C!E13199
RCEP C	2024	2024	0	C!F13199
RCEP C	2025	2025	0	C!G13199
RCEP C	2026	2026	0	C!H13199
RCEP C	2027	2027	0	C!I13199

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13198
RCEP D	2023	2023	0	D!E13198
RCEP D	2024	2024	0	D!F13198
RCEP D	2025	2025	0	D!G13198
RCEP D	2026	2026	0	D!H13198
RCEP D	2027	2027	0	D!I13198
RCEP E	2022	2022	0	E!D13202
RCEP E	2023	2023	0	E!E13202
RCEP E	2024	2024	0	E!F13202
RCEP E	2025	2025	0	E!G13202
RCEP E	2026	2026	0	E!H13202
RCEP E	2027	2027	0	E!I13202
RCEP F	2022	2022	0	F!D13199
RCEP F	2023	2023	0	F!E13199
RCEP F	2024	2024	0	F!F13199
RCEP F	2025	2025	0	F!G13199
RCEP F	2026	2026	0	F!H13199
RCEP F	2027	2027	0	F!I13199
VIFTA	2024	2024	0	VI!F12244
VIFTA	2025	2025	0	VI!G12244
VIFTA	2026	2026	0	VI!H12244
VIFTA	2027	2027	0	VI!I12244

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 8441.10 has 2 lines; 8441.10.20 is distinguished from its siblings by: Not electrically operated.	8441.10.10 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 8441.10.20. 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 8441.10.20 was checked against BT2026 (cell BT2026!N13866), 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.