Vietnam Tariff Intelligence

HS 8441.90.00 detail

HS code	8441.90.00
Description	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds / - Parts
Unit	chiếc
Generated	11/11/2026 17:24:31
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/84419000/

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!K13873
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13873
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!E13186
ATIGA	2022	2022	0	AT!E13127
ATIGA	2023	2023	0	AT!F13127
ATIGA	2024	2024	0	AT!G13127
ATIGA	2025	2025	0	AT!H13127
ATIGA	2026	2026	0	AT!I13127
ATIGA	2027	2027	0	AT!J13127
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13181
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13181
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13181

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13181
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13181
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13181
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13182
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13182
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13182
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13182
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13182
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13182
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13185
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13133
AIFTA	30/12/2022	2022	0	AI!F13141
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13141
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13141
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13141
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13141
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13141
VKFTA	2022	2022	0	VK!E13172
VKFTA	2023	2023	0	VK!F13172
VKFTA	2024	2024	0	VK!G13172
VKFTA	2025	2025	0	VK!H13172
VKFTA	2026	2026	0	VK!I13172
VKFTA	2027	2027	0	VK!J13172
VCFTA	2022	2022	0	VC!D13221
VCFTA	2023	2023	0	VC!E13221
VCFTA	2024	2024	0	VC!F13221

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13221
VCFTA	2026	2026	0	VC!H13221
VCFTA	2027	2027	0	VC!I13221
VN-EAEU	2022	2022	*	EAV!D13204
VN-EAEU	2023	2023	*	EAV!E13204
VN-EAEU	2024	2024	*	EAV!F13204
VN-EAEU	2025	2025	*	EAV!G13204
VN-EAEU	2026	2026	*	EAV!H13204
VN-EAEU	2027	2027	*	EAV!I13204
AHKFTA	2022	2022	0	AKH!D13204
AHKFTA	2023	2023	0	AKH!E13204
AHKFTA	2024	2024	0	AKH!F13204
AHKFTA	2025	2025	0	AKH!G13204
AHKFTA	2026	2026	0	AKH!H13204
AHKFTA	2027	2027	0	AKH!I13204
EVFTA	2022	2022	0	EV-NK!D13219
EVFTA	2023	2023	0	EV-NK!E13219
EVFTA	2024	2024	0	EV-NK!F13219
EVFTA	2025	2025	0	EV-NK!G13219
EVFTA	2026	2026	0	EV-NK!H13219
EVFTA	2027	2027	0	EV-NK!I13219
UKVFTA	2022	2022	0	UKV!D13218
UKVFTA	2023	2023	0	UKV!E13218
UKVFTA	2024	2024	0	UKV!F13218
UKVFTA	2025	2025	0	UKV!G13218
UKVFTA	2026	2026	0	UKV!H13218

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13218
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13198
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13198
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13198
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13198
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13198
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13198
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13198
RCEP A	2022	2022	0	RCEPT-A!D13206
RCEP A	2023	2023	0	RCEPT-A!E13206
RCEP A	2024	2024	0	RCEPT-A!F13206
RCEP A	2025	2025	0	RCEPT-A!G13206
RCEP A	2026	2026	0	RCEPT-A!H13206
RCEP A	2027	2027	0	RCEPT-A!I13206
RCEP B	2022	2022	0	B!D13206
RCEP B	2023	2023	0	B!E13206
RCEP B	2024	2024	0	B!F13206
RCEP B	2025	2025	0	B!G13206
RCEP B	2026	2026	0	B!H13206
RCEP B	2027	2027	0	B!I13206
RCEP C	2022	2022	0	C!D13206
RCEP C	2023	2023	0	C!E13206
RCEP C	2024	2024	0	C!F13206
RCEP C	2025	2025	0	C!G13206
RCEP C	2026	2026	0	C!H13206
RCEP C	2027	2027	0	C!I13206

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13205
RCEP D	2023	2023	0	D!E13205
RCEP D	2024	2024	0	D!F13205
RCEP D	2025	2025	0	D!G13205
RCEP D	2026	2026	0	D!H13205
RCEP D	2027	2027	0	D!I13205
RCEP E	2022	2022	0	E!D13209
RCEP E	2023	2023	0	E!E13209
RCEP E	2024	2024	0	E!F13209
RCEP E	2025	2025	0	E!G13209
RCEP E	2026	2026	0	E!H13209
RCEP E	2027	2027	0	E!I13209
RCEP F	2022	2022	0	F!D13206
RCEP F	2023	2023	0	F!E13206
RCEP F	2024	2024	0	F!F13206
RCEP F	2025	2025	0	F!G13206
RCEP F	2026	2026	0	F!H13206
RCEP F	2027	2027	0	F!I13206
VIFTA	2024	2024	0	VI!F12251
VIFTA	2025	2025	0	VI!G12251
VIFTA	2026	2026	0	VI!H12251
VIFTA	2027	2027	0	VI!I12251

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	8441.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8441.90.00	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 8441.90.00. 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 8441.90.00 was checked against BT2026 (cell BT2026!N13873), 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.