Vietnam Tariff Intelligence

HS 8452.90.11 detail

HS code	8452.90.11
Description	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles / - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines: / - - Of machinery of subheading 8452.10.00: / - - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals
Unit	chiếc
Generated	11/11/2026 18:20:01
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/84529011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14039
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14039
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14039
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E13363
ATIGA	2022	2022	0	AT!E13304
ATIGA	2023	2023	0	AT!F13304
ATIGA	2024	2024	0	AT!G13304
ATIGA	2025	2025	0	AT!H13304
ATIGA	2026	2026	0	AT!I13304
ATIGA	2027	2027	0	AT!J13304
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E13358
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13358
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13358
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13358

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13358
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13358
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13359
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13359
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13359
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13359
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13359
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13359
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F13362
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13310
AIFTA	30/12/2022	2022	5	AI!F13318
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13318
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13318
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13318
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13318
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13318
VKFTA	2022	2022	5	VK!E13349
VKFTA	2023	2023	5	VK!F13349
VKFTA	2024	2024	5	VK!G13349
VKFTA	2025	2025	5	VK!H13349
VKFTA	2026	2026	5	VK!I13349
VKFTA	2027	2027	5	VK!J13349
VCFTA	2022	2022	5	VC!D13398
VCFTA	2023	2023	2	VC!E13398
VCFTA	2024	2024	0	VC!F13398
VCFTA	2025	2025	0	VC!G13398

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13398
VCFTA	2027	2027	0	VC!I13398
VN-EAEU	2022	2022	6,8	EAV!D13381
VN-EAEU	2023	2023	4,5	EAV!E13381
VN-EAEU	2024	2024	2,3	EAV!F13381
VN-EAEU	2025	2025	0	EAV!G13381
VN-EAEU	2026	2026	0	EAV!H13381
VN-EAEU	2027	2027	0	EAV!I13381
AHKFTA	2022	2022	15	AKH!D13381
AHKFTA	2023	2023	10	AKH!E13381
AHKFTA	2024	2024	10	AKH!F13381
AHKFTA	2025	2025	5	AKH!G13381
AHKFTA	2026	2026	5	AKH!H13381
AHKFTA	2027	2027	0	AKH!I13381
EVFTA	2022	2022	12,5	EV-NK!D13396
EVFTA	2023	2023	8,3	EV-NK!E13396
EVFTA	2024	2024	4,1	EV-NK!F13396
EVFTA	2025	2025	0	EV-NK!G13396
EVFTA	2026	2026	0	EV-NK!H13396
EVFTA	2027	2027	0	EV-NK!I13396
UKVFTA	2022	2022	12,5	UKV!D13395
UKVFTA	2023	2023	8,3	UKV!E13395
UKVFTA	2024	2024	4,1	UKV!F13395
UKVFTA	2025	2025	0	UKV!G13395
UKVFTA	2026	2026	0	UKV!H13395
UKVFTA	2027	2027	0	UKV!I13395

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13375
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13375
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13375
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13375
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13375
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13375
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13375
RCEP A	2022	2022	22,5	RCEPT-A!D13383
RCEP A	2023	2023	20	RCEPT-A!E13383
RCEP A	2024	2024	17,5	RCEPT-A!F13383
RCEP A	2025	2025	15	RCEPT-A!G13383
RCEP A	2026	2026	12,5	RCEPT-A!H13383
RCEP A	2027	2027	10	RCEPT-A!I13383
RCEP B	2022	2022	22,5	B!D13383
RCEP B	2023	2023	20	B!E13383
RCEP B	2024	2024	17,5	B!F13383
RCEP B	2025	2025	15	B!G13383
RCEP B	2026	2026	12,5	B!H13383
RCEP B	2027	2027	10	B!I13383
RCEP C	2022	2022	22,5	C!D13383
RCEP C	2023	2023	20	C!E13383
RCEP C	2024	2024	17,5	C!F13383
RCEP C	2025	2025	15	C!G13383
RCEP C	2026	2026	12,5	C!H13383
RCEP C	2027	2027	10	C!I13383
RCEP D	2022	2022	22,7	D!D13382

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E13382
RCEP D	2024	2024	18,2	D!F13382
RCEP D	2025	2025	15,9	D!G13382
RCEP D	2026	2026	13,6	D!H13382
RCEP D	2027	2027	11,4	D!I13382
RCEP E	2022	2022	22,5	E!D13386
RCEP E	2023	2023	20	E!E13386
RCEP E	2024	2024	17,5	E!F13386
RCEP E	2025	2025	15	E!G13386
RCEP E	2026	2026	12,5	E!H13386
RCEP E	2027	2027	10	E!I13386
RCEP F	2022	2022	22,5	F!D13383
RCEP F	2023	2023	20	F!E13383
RCEP F	2024	2024	17,5	F!F13383
RCEP F	2025	2025	15	F!G13383
RCEP F	2026	2026	12,5	F!H13383
RCEP F	2027	2027	10	F!I13383
VIFTA	2024	2024	21.4	VI!F12417
VIFTA	2025	2025	17.9	VI!G12417
VIFTA	2026	2026	14.3	VI!H12417
VIFTA	2027	2027	10.7	VI!I12417

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 8452.90 has 6 lines; 8452.90.11 is distinguished from its siblings by: Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals.	8452.90.12 Furniture, bases and covers and parts thereof; 8452.90.19 Other; 8452.90.91 Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals; 8452.90.92 Furniture, bases and covers and parts thereof; 8452.90.99 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 8452.90.11. 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 25% for 8452.90.11 was checked against BT2026 (cell BT2026!N14039), 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.