Vietnam Tariff Intelligence

HS 8452.90.99 detail

HS code	8452.90.99
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: / - - Other: / - - - Other
Unit	chiếc
Generated	02/11/2026 17:28:47
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/84529099/

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!K14045
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14045
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14045
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13369
ATIGA	2022	2022	0	AT!E13310
ATIGA	2023	2023	0	AT!F13310
ATIGA	2024	2024	0	AT!G13310
ATIGA	2025	2025	0	AT!H13310
ATIGA	2026	2026	0	AT!I13310
ATIGA	2027	2027	0	AT!J13310
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13364
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13364
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13364
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13364

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13364
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13364
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13365
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13365
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13365
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13365
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13365
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13365
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13368
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13316
AIFTA	30/12/2022	2022	5	AI!F13324
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13324
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13324
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13324
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13324
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13324
VKFTA	2022	2022	0	VK!E13355
VKFTA	2023	2023	0	VK!F13355
VKFTA	2024	2024	0	VK!G13355
VKFTA	2025	2025	0	VK!H13355
VKFTA	2026	2026	0	VK!I13355
VKFTA	2027	2027	0	VK!J13355
VCFTA	2022	2022	0	VC!D13404
VCFTA	2023	2023	0	VC!E13404
VCFTA	2024	2024	0	VC!F13404
VCFTA	2025	2025	0	VC!G13404

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13404
VCFTA	2027	2027	0	VC!I13404
VN-EAEU	2022	2022	0	EAV!D13387
VN-EAEU	2023	2023	0	EAV!E13387
VN-EAEU	2024	2024	0	EAV!F13387
VN-EAEU	2025	2025	0	EAV!G13387
VN-EAEU	2026	2026	0	EAV!H13387
VN-EAEU	2027	2027	0	EAV!I13387
AHKFTA	2022	2022	0	AKH!D13387
AHKFTA	2023	2023	0	AKH!E13387
AHKFTA	2024	2024	0	AKH!F13387
AHKFTA	2025	2025	0	AKH!G13387
AHKFTA	2026	2026	0	AKH!H13387
AHKFTA	2027	2027	0	AKH!I13387
EVFTA	2022	2022	0	EV-NK!D13402
EVFTA	2023	2023	0	EV-NK!E13402
EVFTA	2024	2024	0	EV-NK!F13402
EVFTA	2025	2025	0	EV-NK!G13402
EVFTA	2026	2026	0	EV-NK!H13402
EVFTA	2027	2027	0	EV-NK!I13402
UKVFTA	2022	2022	0	UKV!D13401
UKVFTA	2023	2023	0	UKV!E13401
UKVFTA	2024	2024	0	UKV!F13401
UKVFTA	2025	2025	0	UKV!G13401
UKVFTA	2026	2026	0	UKV!H13401
UKVFTA	2027	2027	0	UKV!I13401

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13381
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13381
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13381
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13381
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13381
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13381
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13381
RCEP A	2022	2022	0	RCEPT-A!D13389
RCEP A	2023	2023	0	RCEPT-A!E13389
RCEP A	2024	2024	0	RCEPT-A!F13389
RCEP A	2025	2025	0	RCEPT-A!G13389
RCEP A	2026	2026	0	RCEPT-A!H13389
RCEP A	2027	2027	0	RCEPT-A!I13389
RCEP B	2022	2022	0	B!D13389
RCEP B	2023	2023	0	B!E13389
RCEP B	2024	2024	0	B!F13389
RCEP B	2025	2025	0	B!G13389
RCEP B	2026	2026	0	B!H13389
RCEP B	2027	2027	0	B!I13389
RCEP C	2022	2022	0	C!D13389
RCEP C	2023	2023	0	C!E13389
RCEP C	2024	2024	0	C!F13389
RCEP C	2025	2025	0	C!G13389
RCEP C	2026	2026	0	C!H13389
RCEP C	2027	2027	0	C!I13389
RCEP D	2022	2022	0	D!D13388

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13388
RCEP D	2024	2024	0	D!F13388
RCEP D	2025	2025	0	D!G13388
RCEP D	2026	2026	0	D!H13388
RCEP D	2027	2027	0	D!I13388
RCEP E	2022	2022	0	E!D13392
RCEP E	2023	2023	0	E!E13392
RCEP E	2024	2024	0	E!F13392
RCEP E	2025	2025	0	E!G13392
RCEP E	2026	2026	0	E!H13392
RCEP E	2027	2027	0	E!I13392
RCEP F	2022	2022	0	F!D13389
RCEP F	2023	2023	0	F!E13389
RCEP F	2024	2024	0	F!F13389
RCEP F	2025	2025	0	F!G13389
RCEP F	2026	2026	0	F!H13389
RCEP F	2027	2027	0	F!I13389
VIFTA	2024	2024	0	VI!F12423
VIFTA	2025	2025	0	VI!G12423
VIFTA	2026	2026	0	VI!H12423
VIFTA	2027	2027	0	VI!I12423

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8452.90 has 6 lines; 8452.90.99 is distinguished from its siblings by: Other.	8452.90.11 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	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 8452.90.99. 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 8452.90.99 was checked against BT2026 (cell BT2026!N14045), 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.