Vietnam Tariff Intelligence

HS 8453.10.10 detail

HS code	8453.10.10
Description	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines / - Machinery for preparing, tanning or working hides, skins or leather: / - - Electrically operated
Unit	chiếc
Generated	04/11/2026 10:49:44
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/84531010/

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!K14048
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14048
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14048
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!E13373
ATIGA	2022	2022	0	AT!E13314
ATIGA	2023	2023	0	AT!F13314
ATIGA	2024	2024	0	AT!G13314
ATIGA	2025	2025	0	AT!H13314
ATIGA	2026	2026	0	AT!I13314
ATIGA	2027	2027	0	AT!J13314
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13368
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13368

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13368
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13369
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13369
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13369
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13369
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13369
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13369
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13320
AIFTA	30/12/2022	2022	0	AI!F13328
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13328
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13328
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13328
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13328
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13328
VKFTA	2022	2022	0	VK!E13359
VKFTA	2023	2023	0	VK!F13359
VKFTA	2024	2024	0	VK!G13359
VKFTA	2025	2025	0	VK!H13359
VKFTA	2026	2026	0	VK!I13359
VKFTA	2027	2027	0	VK!J13359
VCFTA	2022	2022	0	VC!D13408
VCFTA	2023	2023	0	VC!E13408
VCFTA	2024	2024	0	VC!F13408

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13408
VCFTA	2026	2026	0	VC!H13408
VCFTA	2027	2027	0	VC!I13408
VN-EAEU	2022	2022	*	EAV!D13391
VN-EAEU	2023	2023	*	EAV!E13391
VN-EAEU	2024	2024	*	EAV!F13391
VN-EAEU	2025	2025	*	EAV!G13391
VN-EAEU	2026	2026	*	EAV!H13391
VN-EAEU	2027	2027	*	EAV!I13391
AHKFTA	2022	2022	0	AKH!D13391
AHKFTA	2023	2023	0	AKH!E13391
AHKFTA	2024	2024	0	AKH!F13391
AHKFTA	2025	2025	0	AKH!G13391
AHKFTA	2026	2026	0	AKH!H13391
AHKFTA	2027	2027	0	AKH!I13391
EVFTA	2022	2022	0	EV-NK!D13406
EVFTA	2023	2023	0	EV-NK!E13406
EVFTA	2024	2024	0	EV-NK!F13406
EVFTA	2025	2025	0	EV-NK!G13406
EVFTA	2026	2026	0	EV-NK!H13406
EVFTA	2027	2027	0	EV-NK!I13406
UKVFTA	2022	2022	0	UKV!D13405
UKVFTA	2023	2023	0	UKV!E13405
UKVFTA	2024	2024	0	UKV!F13405
UKVFTA	2025	2025	0	UKV!G13405
UKVFTA	2026	2026	0	UKV!H13405

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13405
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13385
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13385
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13385
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13385
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13385
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13385
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13385
RCEP A	2022	2022	0	RCEPT-A!D13393
RCEP A	2023	2023	0	RCEPT-A!E13393
RCEP A	2024	2024	0	RCEPT-A!F13393
RCEP A	2025	2025	0	RCEPT-A!G13393
RCEP A	2026	2026	0	RCEPT-A!H13393
RCEP A	2027	2027	0	RCEPT-A!I13393
RCEP B	2022	2022	0	B!D13393
RCEP B	2023	2023	0	B!E13393
RCEP B	2024	2024	0	B!F13393
RCEP B	2025	2025	0	B!G13393
RCEP B	2026	2026	0	B!H13393
RCEP B	2027	2027	0	B!I13393
RCEP C	2022	2022	0	C!D13393
RCEP C	2023	2023	0	C!E13393
RCEP C	2024	2024	0	C!F13393
RCEP C	2025	2025	0	C!G13393
RCEP C	2026	2026	0	C!H13393
RCEP C	2027	2027	0	C!I13393

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13392
RCEP D	2023	2023	0	D!E13392
RCEP D	2024	2024	0	D!F13392
RCEP D	2025	2025	0	D!G13392
RCEP D	2026	2026	0	D!H13392
RCEP D	2027	2027	0	D!I13392
RCEP E	2022	2022	0	E!D13396
RCEP E	2023	2023	0	E!E13396
RCEP E	2024	2024	0	E!F13396
RCEP E	2025	2025	0	E!G13396
RCEP E	2026	2026	0	E!H13396
RCEP E	2027	2027	0	E!I13396
RCEP F	2022	2022	0	F!D13393
RCEP F	2023	2023	0	F!E13393
RCEP F	2024	2024	0	F!F13393
RCEP F	2025	2025	0	F!G13393
RCEP F	2026	2026	0	F!H13393
RCEP F	2027	2027	0	F!I13393
VIFTA	2024	2024	0	VI!F12426
VIFTA	2025	2025	0	VI!G12426
VIFTA	2026	2026	0	VI!H12426
VIFTA	2027	2027	0	VI!I12426

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 8453.10 has 2 lines; 8453.10.10 is distinguished from its siblings by: Electrically operated.	8453.10.20 Not 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 8453.10.10. 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 8453.10.10 was checked against BT2026 (cell BT2026!N14048), 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.