Vietnam Tariff Intelligence

HS 8509.80.20 detail

HS code	8509.80.20
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Other appliances: / - - Kitchen waste disposers
Unit	chiếc
Generated	18/11/2026 02:52:58
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/85098020/

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!K15158
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15158
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15158
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA, MM)	0% (except LA, MM)	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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E14459
ATIGA	2022	2022	0	AT!E14400
ATIGA	2023	2023	0	AT!F14400
ATIGA	2024	2024	0	AT!G14400
ATIGA	2025	2025	0	AT!H14400
ATIGA	2026	2026	0	AT!I14400
ATIGA	2027	2027	0	AT!J14400
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14454
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14454
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14454

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14454
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14454
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14454
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14455
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14455
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14455
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14455
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14455
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14455
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14458
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14406
AIFTA	30/12/2022	2022	5	AI!F14414
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14414
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14414
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14414
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14414
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14414
VKFTA	2022	2022	0	VK!E14445
VKFTA	2023	2023	0	VK!F14445
VKFTA	2024	2024	0	VK!G14445
VKFTA	2025	2025	0	VK!H14445
VKFTA	2026	2026	0	VK!I14445
VKFTA	2027	2027	0	VK!J14445
VCFTA	2022	2022	6	VC!D14500
VCFTA	2023	2023	3	VC!E14500
VCFTA	2024	2024	0	VC!F14500

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14500
VCFTA	2026	2026	0	VC!H14500
VCFTA	2027	2027	0	VC!I14500
VN-EAEU	2022	2022	6,8	EAV!D14477
VN-EAEU	2023	2023	4,5	EAV!E14477
VN-EAEU	2024	2024	2,3	EAV!F14477
VN-EAEU	2025	2025	0	EAV!G14477
VN-EAEU	2026	2026	0	EAV!H14477
VN-EAEU	2027	2027	0	EAV!I14477
AHKFTA	2022	2022	25	AKH!D14477
AHKFTA	2023	2023	25	AKH!E14477
AHKFTA	2024	2024	25	AKH!F14477
AHKFTA	2025	2025	25	AKH!G14477
AHKFTA	2026	2026	25	AKH!H14477
AHKFTA	2027	2027	25	AKH!I14477
EVFTA	2022	2022	12,5	EV-NK!D14492
EVFTA	2023	2023	8,3	EV-NK!E14492
EVFTA	2024	2024	4,1	EV-NK!F14492
EVFTA	2025	2025	0	EV-NK!G14492
EVFTA	2026	2026	0	EV-NK!H14492
EVFTA	2027	2027	0	EV-NK!I14492
UKVFTA	2022	2022	12,5	UKV!D14491
UKVFTA	2023	2023	8,3	UKV!E14491
UKVFTA	2024	2024	4,1	UKV!F14491
UKVFTA	2025	2025	0	UKV!G14491
UKVFTA	2026	2026	0	UKV!H14491

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14491
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14484
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14484
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14484
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14484
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14484
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14484
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14484
RCEP A	2022	2022	25	RCEPT-A!D14479
RCEP A	2023	2023	25	RCEPT-A!E14479
RCEP A	2024	2024	25	RCEPT-A!F14479
RCEP A	2025	2025	25	RCEPT-A!G14479
RCEP A	2026	2026	25	RCEPT-A!H14479
RCEP A	2027	2027	25	RCEPT-A!I14479
RCEP B	2022	2022	25	B!D14479
RCEP B	2023	2023	25	B!E14479
RCEP B	2024	2024	25	B!F14479
RCEP B	2025	2025	25	B!G14479
RCEP B	2026	2026	25	B!H14479
RCEP B	2027	2027	25	B!I14479
RCEP C	2022	2022	25	C!D14479
RCEP C	2023	2023	25	C!E14479
RCEP C	2024	2024	25	C!F14479
RCEP C	2025	2025	25	C!G14479
RCEP C	2026	2026	25	C!H14479
RCEP C	2027	2027	25	C!I14479

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14478
RCEP D	2023	2023	25	D!E14478
RCEP D	2024	2024	25	D!F14478
RCEP D	2025	2025	25	D!G14478
RCEP D	2026	2026	25	D!H14478
RCEP D	2027	2027	25	D!I14478
RCEP E	2022	2022	25	E!D14482
RCEP E	2023	2023	25	E!E14482
RCEP E	2024	2024	25	E!F14482
RCEP E	2025	2025	25	E!G14482
RCEP E	2026	2026	25	E!H14482
RCEP E	2027	2027	25	E!I14482
RCEP F	2022	2022	25	F!D14479
RCEP F	2023	2023	25	F!E14479
RCEP F	2024	2024	25	F!F14479
RCEP F	2025	2025	25	F!G14479
RCEP F	2026	2026	25	F!H14479
RCEP F	2027	2027	25	F!I14479
VIFTA	2024	2024	21.4	VI!F13472
VIFTA	2025	2025	17.9	VI!G13472
VIFTA	2026	2026	14.3	VI!H13472
VIFTA	2027	2027	10.7	VI!I13472

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8509.80 has 3 lines; 8509.80.20 is distinguished from its siblings by: Kitchen waste disposers.	8509.80.10 Floor polishers; 8509.80.90 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 8509.80.20. 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 25% for 8509.80.20 was checked against BT2026 (cell BT2026!N15158), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.