Vietnam Tariff Intelligence

HS 8420.10.10 detail

HS code	8420.10.10
Description	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor / - Calendering or other rolling machines: / - - Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits
Unit	chiếc
Generated	07/11/2026 22:57:40
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/84201010/

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!K13428
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13428
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13428
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12720

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12661
ATIGA	2023	2023	0	AT!F12661
ATIGA	2024	2024	0	AT!G12661
ATIGA	2025	2025	0	AT!H12661
ATIGA	2026	2026	0	AT!I12661
ATIGA	2027	2027	0	AT!J12661
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12715
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12715
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12715
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12715
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12715
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12715
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12716
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12716
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12716
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12716
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12716
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12716
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12667
AIFTA	30/12/2022	2022	0	AI!F12675
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12675
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12675
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12675
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12675
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12675

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12706
VKFTA	2023	2023	0	VK!F12706
VKFTA	2024	2024	0	VK!G12706
VKFTA	2025	2025	0	VK!H12706
VKFTA	2026	2026	0	VK!I12706
VKFTA	2027	2027	0	VK!J12706
VCFTA	2022	2022	0	VC!D12755
VCFTA	2023	2023	0	VC!E12755
VCFTA	2024	2024	0	VC!F12755
VCFTA	2025	2025	0	VC!G12755
VCFTA	2026	2026	0	VC!H12755
VCFTA	2027	2027	0	VC!I12755
VN-EAEU	2022	2022	0	EAV!D12738
VN-EAEU	2023	2023	0	EAV!E12738
VN-EAEU	2024	2024	0	EAV!F12738
VN-EAEU	2025	2025	0	EAV!G12738
VN-EAEU	2026	2026	0	EAV!H12738
VN-EAEU	2027	2027	0	EAV!I12738
AHKFTA	2022	2022	0	AKH!D12738
AHKFTA	2023	2023	0	AKH!E12738
AHKFTA	2024	2024	0	AKH!F12738
AHKFTA	2025	2025	0	AKH!G12738
AHKFTA	2026	2026	0	AKH!H12738
AHKFTA	2027	2027	0	AKH!I12738
EVFTA	2022	2022	0	EV-NK!D12753
EVFTA	2023	2023	0	EV-NK!E12753

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12753
EVFTA	2025	2025	0	EV-NK!G12753
EVFTA	2026	2026	0	EV-NK!H12753
EVFTA	2027	2027	0	EV-NK!I12753
UKVFTA	2022	2022	0	UKV!D12752
UKVFTA	2023	2023	0	UKV!E12752
UKVFTA	2024	2024	0	UKV!F12752
UKVFTA	2025	2025	0	UKV!G12752
UKVFTA	2026	2026	0	UKV!H12752
UKVFTA	2027	2027	0	UKV!I12752
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12732
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12732
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12732
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12732
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12732
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12732
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12732
RCEP A	2022	2022	0	RCEPT-A!D12740
RCEP A	2023	2023	0	RCEPT-A!E12740
RCEP A	2024	2024	0	RCEPT-A!F12740
RCEP A	2025	2025	0	RCEPT-A!G12740
RCEP A	2026	2026	0	RCEPT-A!H12740
RCEP A	2027	2027	0	RCEPT-A!I12740
RCEP B	2022	2022	0	B!D12740
RCEP B	2023	2023	0	B!E12740
RCEP B	2024	2024	0	B!F12740

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12740
RCEP B	2026	2026	0	B!H12740
RCEP B	2027	2027	0	B!I12740
RCEP C	2022	2022	0	C!D12740
RCEP C	2023	2023	0	C!E12740
RCEP C	2024	2024	0	C!F12740
RCEP C	2025	2025	0	C!G12740
RCEP C	2026	2026	0	C!H12740
RCEP C	2027	2027	0	C!I12740
RCEP D	2022	2022	0	D!D12739
RCEP D	2023	2023	0	D!E12739
RCEP D	2024	2024	0	D!F12739
RCEP D	2025	2025	0	D!G12739
RCEP D	2026	2026	0	D!H12739
RCEP D	2027	2027	0	D!I12739
RCEP E	2022	2022	0	E!D12743
RCEP E	2023	2023	0	E!E12743
RCEP E	2024	2024	0	E!F12743
RCEP E	2025	2025	0	E!G12743
RCEP E	2026	2026	0	E!H12743
RCEP E	2027	2027	0	E!I12743
RCEP F	2022	2022	0	F!D12740
RCEP F	2023	2023	0	F!E12740
RCEP F	2024	2024	0	F!F12740
RCEP F	2025	2025	0	F!G12740
RCEP F	2026	2026	0	F!H12740

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12740
VIFTA	2024	2024	0	VI!F11806
VIFTA	2025	2025	0	VI!G11806
VIFTA	2026	2026	0	VI!H11806
VIFTA	2027	2027	0	VI!I11806

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 8420.10 has 3 lines; 8420.10.10 is distinguished from its siblings by: Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits.	8420.10.20 Ironing machines or wringers suitable for domestic use; 8420.10.90 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 8420.10.10. 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 8420.10.10 was checked against BT2026 (cell BT2026!N13428), 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.