Vietnam Tariff Intelligence

HS 8439.20.00 detail

HS code	8439.20.00
Description	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard / - Machinery for making paper or paperboard
Unit	chiếc
Generated	01/11/2026 09:43:34
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/84392000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13853
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13853
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13853
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1.1	1.1%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E13164
ATIGA	2022	2022	0	AT!E13105
ATIGA	2023	2023	0	AT!F13105
ATIGA	2024	2024	0	AT!G13105
ATIGA	2025	2025	0	AT!H13105
ATIGA	2026	2026	0	AT!I13105
ATIGA	2027	2027	0	AT!J13105
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13159
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13159
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13159

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13159
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13159
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13159
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13160
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13160
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13160
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13160
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13160
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13160
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13163
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13111
AIFTA	30/12/2022	2022	0	AI!F13119
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13119
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13119
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13119
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13119
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13119
VKFTA	2022	2022	0	VK!E13150
VKFTA	2023	2023	0	VK!F13150
VKFTA	2024	2024	0	VK!G13150
VKFTA	2025	2025	0	VK!H13150
VKFTA	2026	2026	0	VK!I13150
VKFTA	2027	2027	0	VK!J13150
VCFTA	2022	2022	0	VC!D13199
VCFTA	2023	2023	0	VC!E13199
VCFTA	2024	2024	0	VC!F13199

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13199
VCFTA	2026	2026	0	VC!H13199
VCFTA	2027	2027	0	VC!I13199
VN-EAEU	2022	2022	0	EAV!D13182
VN-EAEU	2023	2023	0	EAV!E13182
VN-EAEU	2024	2024	0	EAV!F13182
VN-EAEU	2025	2025	0	EAV!G13182
VN-EAEU	2026	2026	0	EAV!H13182
VN-EAEU	2027	2027	0	EAV!I13182
AHKFTA	2022	2022	*	AKH!D13182
AHKFTA	2023	2023	*	AKH!E13182
AHKFTA	2024	2024	*	AKH!F13182
AHKFTA	2025	2025	*	AKH!G13182
AHKFTA	2026	2026	*	AKH!H13182
AHKFTA	2027	2027	*	AKH!I13182
EVFTA	2022	2022	0	EV-NK!D13197
EVFTA	2023	2023	0	EV-NK!E13197
EVFTA	2024	2024	0	EV-NK!F13197
EVFTA	2025	2025	0	EV-NK!G13197
EVFTA	2026	2026	0	EV-NK!H13197
EVFTA	2027	2027	0	EV-NK!I13197
UKVFTA	2022	2022	0	UKV!D13196
UKVFTA	2023	2023	0	UKV!E13196
UKVFTA	2024	2024	0	UKV!F13196
UKVFTA	2025	2025	0	UKV!G13196
UKVFTA	2026	2026	0	UKV!H13196

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13196
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13176
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13176
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13176
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13176
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13176
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13176
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13176
RCEP A	2022	2022	0	RCEPT-A!D13184
RCEP A	2023	2023	0	RCEPT-A!E13184
RCEP A	2024	2024	0	RCEPT-A!F13184
RCEP A	2025	2025	0	RCEPT-A!G13184
RCEP A	2026	2026	0	RCEPT-A!H13184
RCEP A	2027	2027	0	RCEPT-A!I13184
RCEP B	2022	2022	0	B!D13184
RCEP B	2023	2023	0	B!E13184
RCEP B	2024	2024	0	B!F13184
RCEP B	2025	2025	0	B!G13184
RCEP B	2026	2026	0	B!H13184
RCEP B	2027	2027	0	B!I13184
RCEP C	2022	2022	0	C!D13184
RCEP C	2023	2023	0	C!E13184
RCEP C	2024	2024	0	C!F13184
RCEP C	2025	2025	0	C!G13184
RCEP C	2026	2026	0	C!H13184
RCEP C	2027	2027	0	C!I13184

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13183
RCEP D	2023	2023	0	D!E13183
RCEP D	2024	2024	0	D!F13183
RCEP D	2025	2025	0	D!G13183
RCEP D	2026	2026	0	D!H13183
RCEP D	2027	2027	0	D!I13183
RCEP E	2022	2022	0	E!D13187
RCEP E	2023	2023	0	E!E13187
RCEP E	2024	2024	0	E!F13187
RCEP E	2025	2025	0	E!G13187
RCEP E	2026	2026	0	E!H13187
RCEP E	2027	2027	0	E!I13187
RCEP F	2022	2022	0	F!D13184
RCEP F	2023	2023	0	F!E13184
RCEP F	2024	2024	0	F!F13184
RCEP F	2025	2025	0	F!G13184
RCEP F	2026	2026	0	F!H13184
RCEP F	2027	2027	0	F!I13184
VIFTA	2024	2024	1.7	VI!F12231
VIFTA	2025	2025	1.4	VI!G12231
VIFTA	2026	2026	1.1	VI!H12231
VIFTA	2027	2027	0.9	VI!I12231

Advisory & warnings

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

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 8439.20.00. 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 5% for 8439.20.00 was checked against BT2026 (cell BT2026!N13853), 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.