Vietnam Tariff Intelligence

HS 8420.91.90 detail

HS code	8420.91.90
Description	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor / - Parts: / - - Cylinders: / - - - Other
Unit	chiếc
Generated	10/11/2026 08:47:48
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://vietnamtariff.com/hs-code/84209190/

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!K13434
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13434
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13434
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E12726
ATIGA	2022	2022	0	AT!E12667

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F12667
ATIGA	2024	2024	0	AT!G12667
ATIGA	2025	2025	0	AT!H12667
ATIGA	2026	2026	0	AT!I12667
ATIGA	2027	2027	0	AT!J12667
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12721
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12721
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12721
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12721
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12721
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12721
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12722
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12722
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12722
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12722
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12722
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12722
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12725
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12673
AIFTA	30/12/2022	2022	0	AI!F12681
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12681
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12681
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12681
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12681
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12681
VKFTA	2022	2022	0	VK!E12712

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F12712
VKFTA	2024	2024	0	VK!G12712
VKFTA	2025	2025	0	VK!H12712
VKFTA	2026	2026	0	VK!I12712
VKFTA	2027	2027	0	VK!J12712
VCFTA	2022	2022	0	VC!D12761
VCFTA	2023	2023	0	VC!E12761
VCFTA	2024	2024	0	VC!F12761
VCFTA	2025	2025	0	VC!G12761
VCFTA	2026	2026	0	VC!H12761
VCFTA	2027	2027	0	VC!I12761
VN-EAEU	2022	2022	0	EAV!D12744
VN-EAEU	2023	2023	0	EAV!E12744
VN-EAEU	2024	2024	0	EAV!F12744
VN-EAEU	2025	2025	0	EAV!G12744
VN-EAEU	2026	2026	0	EAV!H12744
VN-EAEU	2027	2027	0	EAV!I12744
AHKFTA	2022	2022	0	AKH!D12744
AHKFTA	2023	2023	0	AKH!E12744
AHKFTA	2024	2024	0	AKH!F12744
AHKFTA	2025	2025	0	AKH!G12744
AHKFTA	2026	2026	0	AKH!H12744
AHKFTA	2027	2027	0	AKH!I12744
EVFTA	2022	2022	0	EV-NK!D12759
EVFTA	2023	2023	0	EV-NK!E12759
EVFTA	2024	2024	0	EV-NK!F12759

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12759
EVFTA	2026	2026	0	EV-NK!H12759
EVFTA	2027	2027	0	EV-NK!I12759
UKVFTA	2022	2022	0	UKV!D12758
UKVFTA	2023	2023	0	UKV!E12758
UKVFTA	2024	2024	0	UKV!F12758
UKVFTA	2025	2025	0	UKV!G12758
UKVFTA	2026	2026	0	UKV!H12758
UKVFTA	2027	2027	0	UKV!I12758
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12738
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12738
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12738
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12738
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12738
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12738
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12738
RCEP A	2022	2022	0	RCEPT-A!D12746
RCEP A	2023	2023	0	RCEPT-A!E12746
RCEP A	2024	2024	0	RCEPT-A!F12746
RCEP A	2025	2025	0	RCEPT-A!G12746
RCEP A	2026	2026	0	RCEPT-A!H12746
RCEP A	2027	2027	0	RCEPT-A!I12746
RCEP B	2022	2022	0	B!D12746
RCEP B	2023	2023	0	B!E12746
RCEP B	2024	2024	0	B!F12746
RCEP B	2025	2025	0	B!G12746

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H12746
RCEP B	2027	2027	0	B!I12746
RCEP C	2022	2022	0	C!D12746
RCEP C	2023	2023	0	C!E12746
RCEP C	2024	2024	0	C!F12746
RCEP C	2025	2025	0	C!G12746
RCEP C	2026	2026	0	C!H12746
RCEP C	2027	2027	0	C!I12746
RCEP D	2022	2022	0	D!D12745
RCEP D	2023	2023	0	D!E12745
RCEP D	2024	2024	0	D!F12745
RCEP D	2025	2025	0	D!G12745
RCEP D	2026	2026	0	D!H12745
RCEP D	2027	2027	0	D!I12745
RCEP E	2022	2022	0	E!D12749
RCEP E	2023	2023	0	E!E12749
RCEP E	2024	2024	0	E!F12749
RCEP E	2025	2025	0	E!G12749
RCEP E	2026	2026	0	E!H12749
RCEP E	2027	2027	0	E!I12749
RCEP F	2022	2022	0	F!D12746
RCEP F	2023	2023	0	F!E12746
RCEP F	2024	2024	0	F!F12746
RCEP F	2025	2025	0	F!G12746
RCEP F	2026	2026	0	F!H12746
RCEP F	2027	2027	0	F!I12746

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F11812
VIFTA	2025	2025	2.1	VI!G11812
VIFTA	2026	2026	1.7	VI!H11812
VIFTA	2027	2027	1.3	VI!I11812

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	VIFTA 1.7%: 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 8420.91 has 2 lines; 8420.91.90 is distinguished from its siblings by: Other.	8420.91.10 Of goods of subheading 8420.10.10	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 8420.91.90. 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 8420.91.90 was checked against BT2026 (cell BT2026!N13434), 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.