Vietnam Tariff Intelligence

HS 8439.10.00 detail

HS code	8439.10.00
Description	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard / - Machinery for making pulp of fibrous cellulosic material
Unit	chiếc
Generated	02/11/2026 12:51:02
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/84391000/

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!K13852
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13852
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13852
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!E13163

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13104
ATIGA	2023	2023	0	AT!F13104
ATIGA	2024	2024	0	AT!G13104
ATIGA	2025	2025	0	AT!H13104
ATIGA	2026	2026	0	AT!I13104
ATIGA	2027	2027	0	AT!J13104
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13158
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13158
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13158
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13158
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13158
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13158
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13159
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13159
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13159
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13159
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13159
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13159
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13162
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13110
AIFTA	30/12/2022	2022	0	AI!F13118
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13118
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13118
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13118
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13118
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13118

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13149
VKFTA	2023	2023	0	VK!F13149
VKFTA	2024	2024	0	VK!G13149
VKFTA	2025	2025	0	VK!H13149
VKFTA	2026	2026	0	VK!I13149
VKFTA	2027	2027	0	VK!J13149
VCFTA	2022	2022	0	VC!D13198
VCFTA	2023	2023	0	VC!E13198
VCFTA	2024	2024	0	VC!F13198
VCFTA	2025	2025	0	VC!G13198
VCFTA	2026	2026	0	VC!H13198
VCFTA	2027	2027	0	VC!I13198
VN-EAEU	2022	2022	0	EAV!D13181
VN-EAEU	2023	2023	0	EAV!E13181
VN-EAEU	2024	2024	0	EAV!F13181
VN-EAEU	2025	2025	0	EAV!G13181
VN-EAEU	2026	2026	0	EAV!H13181
VN-EAEU	2027	2027	0	EAV!I13181
AHKFTA	2022	2022	0	AKH!D13181
AHKFTA	2023	2023	0	AKH!E13181
AHKFTA	2024	2024	0	AKH!F13181
AHKFTA	2025	2025	0	AKH!G13181
AHKFTA	2026	2026	0	AKH!H13181
AHKFTA	2027	2027	0	AKH!I13181
EVFTA	2022	2022	0	EV-NK!D13196
EVFTA	2023	2023	0	EV-NK!E13196

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13196
EVFTA	2025	2025	0	EV-NK!G13196
EVFTA	2026	2026	0	EV-NK!H13196
EVFTA	2027	2027	0	EV-NK!I13196
UKVFTA	2022	2022	0	UKV!D13195
UKVFTA	2023	2023	0	UKV!E13195
UKVFTA	2024	2024	0	UKV!F13195
UKVFTA	2025	2025	0	UKV!G13195
UKVFTA	2026	2026	0	UKV!H13195
UKVFTA	2027	2027	0	UKV!I13195
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13175
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13175
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13175
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13175
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13175
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13175
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13175
RCEP A	2022	2022	0	RCEPT-A!D13183
RCEP A	2023	2023	0	RCEPT-A!E13183
RCEP A	2024	2024	0	RCEPT-A!F13183
RCEP A	2025	2025	0	RCEPT-A!G13183
RCEP A	2026	2026	0	RCEPT-A!H13183
RCEP A	2027	2027	0	RCEPT-A!I13183
RCEP B	2022	2022	0	B!D13183
RCEP B	2023	2023	0	B!E13183
RCEP B	2024	2024	0	B!F13183

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13183
RCEP B	2026	2026	0	B!H13183
RCEP B	2027	2027	0	B!I13183
RCEP C	2022	2022	0	C!D13183
RCEP C	2023	2023	0	C!E13183
RCEP C	2024	2024	0	C!F13183
RCEP C	2025	2025	0	C!G13183
RCEP C	2026	2026	0	C!H13183
RCEP C	2027	2027	0	C!I13183
RCEP D	2022	2022	0	D!D13182
RCEP D	2023	2023	0	D!E13182
RCEP D	2024	2024	0	D!F13182
RCEP D	2025	2025	0	D!G13182
RCEP D	2026	2026	0	D!H13182
RCEP D	2027	2027	0	D!I13182
RCEP E	2022	2022	0	E!D13186
RCEP E	2023	2023	0	E!E13186
RCEP E	2024	2024	0	E!F13186
RCEP E	2025	2025	0	E!G13186
RCEP E	2026	2026	0	E!H13186
RCEP E	2027	2027	0	E!I13186
RCEP F	2022	2022	0	F!D13183
RCEP F	2023	2023	0	F!E13183
RCEP F	2024	2024	0	F!F13183
RCEP F	2025	2025	0	F!G13183
RCEP F	2026	2026	0	F!H13183

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13183
VIFTA	2024	2024	0	VI!F12230
VIFTA	2025	2025	0	VI!G12230
VIFTA	2026	2026	0	VI!H12230
VIFTA	2027	2027	0	VI!I12230

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 8439.10.00. 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 0% for 8439.10.00 was checked against BT2026 (cell BT2026!N13852), 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.