Vietnam Tariff Intelligence

HS 8439.99.00 detail

HS code	8439.99.00
Description	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard / - Parts: / - - Other
Unit	chiếc
Generated	04/11/2026 18:31:06
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/84399900/

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!K13857
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13857
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13857
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
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!E13168
ATIGA	2022	2022	0	AT!E13109

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13109
ATIGA	2024	2024	0	AT!G13109
ATIGA	2025	2025	0	AT!H13109
ATIGA	2026	2026	0	AT!I13109
ATIGA	2027	2027	0	AT!J13109
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13163
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13163
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13163
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13163
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13163
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13163
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13164
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13164
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13164
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13164
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13164
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13164
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13167
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13115
AIFTA	30/12/2022	2022	0	AI!F13123
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13123
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13123
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13123
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13123
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13123
VKFTA	2022	2022	0	VK!E13154

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13154
VKFTA	2024	2024	0	VK!G13154
VKFTA	2025	2025	0	VK!H13154
VKFTA	2026	2026	0	VK!I13154
VKFTA	2027	2027	0	VK!J13154
VCFTA	2022	2022	0	VC!D13203
VCFTA	2023	2023	0	VC!E13203
VCFTA	2024	2024	0	VC!F13203
VCFTA	2025	2025	0	VC!G13203
VCFTA	2026	2026	0	VC!H13203
VCFTA	2027	2027	0	VC!I13203
VN-EAEU	2022	2022	0	EAV!D13186
VN-EAEU	2023	2023	0	EAV!E13186
VN-EAEU	2024	2024	0	EAV!F13186
VN-EAEU	2025	2025	0	EAV!G13186
VN-EAEU	2026	2026	0	EAV!H13186
VN-EAEU	2027	2027	0	EAV!I13186
AHKFTA	2022	2022	0	AKH!D13186
AHKFTA	2023	2023	0	AKH!E13186
AHKFTA	2024	2024	0	AKH!F13186
AHKFTA	2025	2025	0	AKH!G13186
AHKFTA	2026	2026	0	AKH!H13186
AHKFTA	2027	2027	0	AKH!I13186
EVFTA	2022	2022	0	EV-NK!D13201
EVFTA	2023	2023	0	EV-NK!E13201
EVFTA	2024	2024	0	EV-NK!F13201

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13201
EVFTA	2026	2026	0	EV-NK!H13201
EVFTA	2027	2027	0	EV-NK!I13201
UKVFTA	2022	2022	0	UKV!D13200
UKVFTA	2023	2023	0	UKV!E13200
UKVFTA	2024	2024	0	UKV!F13200
UKVFTA	2025	2025	0	UKV!G13200
UKVFTA	2026	2026	0	UKV!H13200
UKVFTA	2027	2027	0	UKV!I13200
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13180
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13180
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13180
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13180
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13180
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13180
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13180
RCEP A	2022	2022	0	RCEPT-A!D13188
RCEP A	2023	2023	0	RCEPT-A!E13188
RCEP A	2024	2024	0	RCEPT-A!F13188
RCEP A	2025	2025	0	RCEPT-A!G13188
RCEP A	2026	2026	0	RCEPT-A!H13188
RCEP A	2027	2027	0	RCEPT-A!I13188
RCEP B	2022	2022	0	B!D13188
RCEP B	2023	2023	0	B!E13188
RCEP B	2024	2024	0	B!F13188
RCEP B	2025	2025	0	B!G13188

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13188
RCEP B	2027	2027	0	B!I13188
RCEP C	2022	2022	0	C!D13188
RCEP C	2023	2023	0	C!E13188
RCEP C	2024	2024	0	C!F13188
RCEP C	2025	2025	0	C!G13188
RCEP C	2026	2026	0	C!H13188
RCEP C	2027	2027	0	C!I13188
RCEP D	2022	2022	0	D!D13187
RCEP D	2023	2023	0	D!E13187
RCEP D	2024	2024	0	D!F13187
RCEP D	2025	2025	0	D!G13187
RCEP D	2026	2026	0	D!H13187
RCEP D	2027	2027	0	D!I13187
RCEP E	2022	2022	0	E!D13191
RCEP E	2023	2023	0	E!E13191
RCEP E	2024	2024	0	E!F13191
RCEP E	2025	2025	0	E!G13191
RCEP E	2026	2026	0	E!H13191
RCEP E	2027	2027	0	E!I13191
RCEP F	2022	2022	0	F!D13188
RCEP F	2023	2023	0	F!E13188
RCEP F	2024	2024	0	F!F13188
RCEP F	2025	2025	0	F!G13188
RCEP F	2026	2026	0	F!H13188
RCEP F	2027	2027	0	F!I13188

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F12235
VIFTA	2025	2025	0	VI!G12235
VIFTA	2026	2026	0	VI!H12235
VIFTA	2027	2027	0	VI!I12235

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 8439.99.00. 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 8439.99.00 was checked against BT2026 (cell BT2026!N13857), 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.