

HS 8448.39.00 detail

HS code	8448.39.00
Description	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) / - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: / - - Other
Unit	chiếc
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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/84483900/

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!K13986
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13986
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13986
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
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
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ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13306
ATIGA	2022	2022	0	AT!E13247
ATIGA	2023	2023	0	AT!F13247
ATIGA	2024	2024	0	AT!G13247
ATIGA	2025	2025	0	AT!H13247
ATIGA	2026	2026	0	AT!I13247
ATIGA	2027	2027	0	AT!J13247
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13301
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13301
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13301
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13301
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13301
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13301
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13302
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13302
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13302
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13302
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13302
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13302
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13305
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13253
AIFTA	30/12/2022	2022	0	AI!F13261
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13261
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13261
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13261
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13261
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13261

VKFTA	2022	2022	0	VK!E13292
VKFTA	2023	2023	0	VK!F13292
VKFTA	2024	2024	0	VK!G13292
VKFTA	2025	2025	0	VK!H13292
VKFTA	2026	2026	0	VK!I13292
VKFTA	2027	2027	0	VK!J13292
VCFTA	2022	2022	0	VC!D13341
VCFTA	2023	2023	0	VC!E13341
VCFTA	2024	2024	0	VC!F13341
VCFTA	2025	2025	0	VC!G13341
VCFTA	2026	2026	0	VC!H13341
VCFTA	2027	2027	0	VC!I13341
VN-EAEU	2022	2022	0	EAV!D13324
VN-EAEU	2023	2023	0	EAV!E13324
VN-EAEU	2024	2024	0	EAV!F13324
VN-EAEU	2025	2025	0	EAV!G13324
VN-EAEU	2026	2026	0	EAV!H13324
VN-EAEU	2027	2027	0	EAV!I13324
AHKFTA	2022	2022	0	AKH!D13324
AHKFTA	2023	2023	0	AKH!E13324
AHKFTA	2024	2024	0	AKH!F13324
AHKFTA	2025	2025	0	AKH!G13324
AHKFTA	2026	2026	0	AKH!H13324
AHKFTA	2027	2027	0	AKH!I13324
EVFTA	2022	2022	0	EV-NK!D13339
EVFTA	2023	2023	0	EV-NK!E13339
EVFTA	2024	2024	0	EV-NK!F13339

EVFTA	2025	2025	0	EV-NK!G13339
EVFTA	2026	2026	0	EV-NK!H13339
EVFTA	2027	2027	0	EV-NK!I13339
UKVFTA	2022	2022	0	UKV!D13338
UKVFTA	2023	2023	0	UKV!E13338
UKVFTA	2024	2024	0	UKV!F13338
UKVFTA	2025	2025	0	UKV!G13338
UKVFTA	2026	2026	0	UKV!H13338
UKVFTA	2027	2027	0	UKV!I13338
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13318
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13318
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13318
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13318
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13318
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13318
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13318
RCEP A	2022	2022	0	RCEPT-A!D13326
RCEP A	2023	2023	0	RCEPT-A!E13326
RCEP A	2024	2024	0	RCEPT-A!F13326
RCEP A	2025	2025	0	RCEPT-A!G13326
RCEP A	2026	2026	0	RCEPT-A!H13326
RCEP A	2027	2027	0	RCEPT-A!I13326
RCEP B	2022	2022	0	B!D13326
RCEP B	2023	2023	0	B!E13326
RCEP B	2024	2024	0	B!F13326
RCEP B	2025	2025	0	B!G13326
RCEP B	2026	2026	0	B!H13326

RCEP B	2027	2027	0	B!I13326
RCEP C	2022	2022	0	C!D13326
RCEP C	2023	2023	0	C!E13326
RCEP C	2024	2024	0	C!F13326
RCEP C	2025	2025	0	C!G13326
RCEP C	2026	2026	0	C!H13326
RCEP C	2027	2027	0	C!I13326
RCEP D	2022	2022	0	D!D13325
RCEP D	2023	2023	0	D!E13325
RCEP D	2024	2024	0	D!F13325
RCEP D	2025	2025	0	D!G13325
RCEP D	2026	2026	0	D!H13325
RCEP D	2027	2027	0	D!I13325
RCEP E	2022	2022	0	E!D13329
RCEP E	2023	2023	0	E!E13329
RCEP E	2024	2024	0	E!F13329
RCEP E	2025	2025	0	E!G13329
RCEP E	2026	2026	0	E!H13329
RCEP E	2027	2027	0	E!I13329
RCEP F	2022	2022	0	F!D13326
RCEP F	2023	2023	0	F!E13326
RCEP F	2024	2024	0	F!F13326
RCEP F	2025	2025	0	F!G13326
RCEP F	2026	2026	0	F!H13326
RCEP F	2027	2027	0	F!I13326
VIFTA	2024	2024	0	VI!F12364
VIFTA	2025	2025	0	VI!G12364

VIFTA	2026	2026	0	VI!H12364
VIFTA	2027	2027	0	VI!!12364

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 8448.39.00. 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 8448.39.00 was checked against BT2026 (cell BT2026!N13986), 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.