

HS 8448.51.00 detail

HS code	8448.51.00
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 84.47 or of their auxiliary machinery: / - - Sinkers, needles and other articles used in forming stitches
Unit	chiếc
Generated	30/10/2026 16:17:32
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/84485100/

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!K13995
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13995
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13995
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
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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
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(-KH)	0% (except KH)	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!E13315
ATIGA	2022	2022	0	AT!E13256
ATIGA	2023	2023	0	AT!F13256
ATIGA	2024	2024	0	AT!G13256
ATIGA	2025	2025	0	AT!H13256
ATIGA	2026	2026	0	AT!I13256
ATIGA	2027	2027	0	AT!J13256
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13310
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13310
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13310
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13310

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13310
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13310
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13311
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13311
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13311
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13311
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13311
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13311
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13314
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13262
AIFTA	30/12/2022	2022	0	AI!F13270
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13270
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13270
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13270
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13270
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13270
VKFTA	2022	2022	0	VK!E13301
VKFTA	2023	2023	0	VK!F13301
VKFTA	2024	2024	0	VK!G13301
VKFTA	2025	2025	0	VK!H13301
VKFTA	2026	2026	0	VK!I13301
VKFTA	2027	2027	0	VK!J13301
VCFTA	2022	2022	0	VC!D13350
VCFTA	2023	2023	0	VC!E13350
VCFTA	2024	2024	0	VC!F13350
VCFTA	2025	2025	0	VC!G13350

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13350
VCFTA	2027	2027	0	VC!I13350
VN-EAEU	2022	2022	0	EAV!D13333
VN-EAEU	2023	2023	0	EAV!E13333
VN-EAEU	2024	2024	0	EAV!F13333
VN-EAEU	2025	2025	0	EAV!G13333
VN-EAEU	2026	2026	0	EAV!H13333
VN-EAEU	2027	2027	0	EAV!I13333
AHKFTA	2022	2022	0	AKH!D13333
AHKFTA	2023	2023	0	AKH!E13333
AHKFTA	2024	2024	0	AKH!F13333
AHKFTA	2025	2025	0	AKH!G13333
AHKFTA	2026	2026	0	AKH!H13333
AHKFTA	2027	2027	0	AKH!I13333
EVFTA	2022	2022	0	EV-NK!D13348
EVFTA	2023	2023	0	EV-NK!E13348
EVFTA	2024	2024	0	EV-NK!F13348
EVFTA	2025	2025	0	EV-NK!G13348
EVFTA	2026	2026	0	EV-NK!H13348
EVFTA	2027	2027	0	EV-NK!I13348
UKVFTA	2022	2022	0	UKV!D13347
UKVFTA	2023	2023	0	UKV!E13347
UKVFTA	2024	2024	0	UKV!F13347
UKVFTA	2025	2025	0	UKV!G13347
UKVFTA	2026	2026	0	UKV!H13347
UKVFTA	2027	2027	0	UKV!I13347

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13327
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13327
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13327
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13327
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13327
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13327
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13327
RCEP A	2022	2022	0	RCEPT-A!D13335
RCEP A	2023	2023	0	RCEPT-A!E13335
RCEP A	2024	2024	0	RCEPT-A!F13335
RCEP A	2025	2025	0	RCEPT-A!G13335
RCEP A	2026	2026	0	RCEPT-A!H13335
RCEP A	2027	2027	0	RCEPT-A!I13335
RCEP B	2022	2022	0	B!D13335
RCEP B	2023	2023	0	B!E13335
RCEP B	2024	2024	0	B!F13335
RCEP B	2025	2025	0	B!G13335
RCEP B	2026	2026	0	B!H13335
RCEP B	2027	2027	0	B!I13335
RCEP C	2022	2022	0	C!D13335
RCEP C	2023	2023	0	C!E13335
RCEP C	2024	2024	0	C!F13335
RCEP C	2025	2025	0	C!G13335
RCEP C	2026	2026	0	C!H13335
RCEP C	2027	2027	0	C!I13335
RCEP D	2022	2022	0	D!D13334

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13334
RCEP D	2024	2024	0	D!F13334
RCEP D	2025	2025	0	D!G13334
RCEP D	2026	2026	0	D!H13334
RCEP D	2027	2027	0	D!I13334
RCEP E	2022	2022	0	E!D13338
RCEP E	2023	2023	0	E!E13338
RCEP E	2024	2024	0	E!F13338
RCEP E	2025	2025	0	E!G13338
RCEP E	2026	2026	0	E!H13338
RCEP E	2027	2027	0	E!I13338
RCEP F	2022	2022	0	F!D13335
RCEP F	2023	2023	0	F!E13335
RCEP F	2024	2024	0	F!F13335
RCEP F	2025	2025	0	F!G13335
RCEP F	2026	2026	0	F!H13335
RCEP F	2027	2027	0	F!I13335
VIFTA	2024	2024	0	VI!F12373
VIFTA	2025	2025	0	VI!G12373
VIFTA	2026	2026	0	VI!H12373
VIFTA	2027	2027	0	VI!I12373

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8448.51.00. 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 8448.51.00 was checked against BT2026 (cell BT2026!N13995), 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.