Vietnam Tariff Intelligence

HS 8450.19.91 detail

HS code	8450.19.91
Description	Household or laundry-type washing machines, including machines which both wash and dry / - Machines, each of a dry linen capacity not exceeding 10 kg: / - - Other: / - - - Other: / - - - - Each of a dry linen capacity not exceeding 6 kg
Unit	chiếc
Generated	04/11/2026 10:35:11
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/84501991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14011
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14011
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14011
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 (-BN, KH, MM, TH)	0% (except BN, KH, MM, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13333
ATIGA	2022	2022	0	AT!E13274
ATIGA	2023	2023	0	AT!F13274
ATIGA	2024	2024	0	AT!G13274
ATIGA	2025	2025	0	AT!H13274
ATIGA	2026	2026	0	AT!I13274
ATIGA	2027	2027	0	AT!J13274
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E13328
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13328
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13328

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13328
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13328
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13328
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13329
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13329
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13329
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13329
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13329
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13329
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F13332
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13280
AIFTA	30/12/2022	2022	*	AI!F13288
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13288
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13288
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13288
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13288
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13288
VKFTA	2022	2022	5	VK!E13319
VKFTA	2023	2023	5	VK!F13319
VKFTA	2024	2024	5	VK!G13319
VKFTA	2025	2025	5	VK!H13319
VKFTA	2026	2026	5	VK!I13319
VKFTA	2027	2027	5	VK!J13319
VCFTA	2022	2022	5	VC!D13368
VCFTA	2023	2023	3	VC!E13368
VCFTA	2024	2024	0	VC!F13368

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13368
VCFTA	2026	2026	0	VC!H13368
VCFTA	2027	2027	0	VC!I13368
VN-EAEU	2022	2022	0	EAV!D13351
VN-EAEU	2023	2023	0	EAV!E13351
VN-EAEU	2024	2024	0	EAV!F13351
VN-EAEU	2025	2025	0	EAV!G13351
VN-EAEU	2026	2026	0	EAV!H13351
VN-EAEU	2027	2027	0	EAV!I13351
AHKFTA	2022	2022	15	AKH!D13351
AHKFTA	2023	2023	10	AKH!E13351
AHKFTA	2024	2024	10	AKH!F13351
AHKFTA	2025	2025	5	AKH!G13351
AHKFTA	2026	2026	5	AKH!H13351
AHKFTA	2027	2027	0	AKH!I13351
EVFTA	2022	2022	12,5	EV-NK!D13366
EVFTA	2023	2023	8,3	EV-NK!E13366
EVFTA	2024	2024	4,1	EV-NK!F13366
EVFTA	2025	2025	0	EV-NK!G13366
EVFTA	2026	2026	0	EV-NK!H13366
EVFTA	2027	2027	0	EV-NK!I13366
UKVFTA	2022	2022	12,5	UKV!D13365
UKVFTA	2023	2023	8,3	UKV!E13365
UKVFTA	2024	2024	4,1	UKV!F13365
UKVFTA	2025	2025	0	UKV!G13365
UKVFTA	2026	2026	0	UKV!H13365

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13345
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13345
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13345
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13345
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13345
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13345
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13345
RCEP A	2022	2022	22,5	RCEPT-A!D13353
RCEP A	2023	2023	20	RCEPT-A!E13353
RCEP A	2024	2024	17,5	RCEPT-A!F13353
RCEP A	2025	2025	15	RCEPT-A!G13353
RCEP A	2026	2026	12,5	RCEPT-A!H13353
RCEP A	2027	2027	10	RCEPT-A!I13353
RCEP B	2022	2022	22,5	B!D13353
RCEP B	2023	2023	20	B!E13353
RCEP B	2024	2024	17,5	B!F13353
RCEP B	2025	2025	15	B!G13353
RCEP B	2026	2026	12,5	B!H13353
RCEP B	2027	2027	10	B!I13353
RCEP C	2022	2022	22,5	C!D13353
RCEP C	2023	2023	20	C!E13353
RCEP C	2024	2024	17,5	C!F13353
RCEP C	2025	2025	15	C!G13353
RCEP C	2026	2026	12,5	C!H13353
RCEP C	2027	2027	10	C!I13353

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D13352
RCEP D	2023	2023	20,5	D!E13352
RCEP D	2024	2024	18,2	D!F13352
RCEP D	2025	2025	15,9	D!G13352
RCEP D	2026	2026	13,6	D!H13352
RCEP D	2027	2027	11,4	D!I13352
RCEP E	2022	2022	22,5	E!D13356
RCEP E	2023	2023	20	E!E13356
RCEP E	2024	2024	17,5	E!F13356
RCEP E	2025	2025	15	E!G13356
RCEP E	2026	2026	12,5	E!H13356
RCEP E	2027	2027	10	E!I13356
RCEP F	2022	2022	22,5	F!D13353
RCEP F	2023	2023	20	F!E13353
RCEP F	2024	2024	17,5	F!F13353
RCEP F	2025	2025	15	F!G13353
RCEP F	2026	2026	12,5	F!H13353
RCEP F	2027	2027	10	F!I13353
VIFTA	2024	2024	22,5	VI!F12389
VIFTA	2025	2025	20	VI!G12389
VIFTA	2026	2026	17.5	VI!H12389
VIFTA	2027	2027	15	VI!I12389

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8450.19 has 4 lines; 8450.19.91 is distinguished from its siblings by: Each of a dry linen capacity not exceeding 6 kg.	8450.19.11 Each of a dry linen capacity not exceeding 6 kg; 8450.19.19 Other; 8450.19.99 Other	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 8450.19.91. 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 25% for 8450.19.91 was checked against BT2026 (cell BT2026!N14011), 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

Item policy

Item policy

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)

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.