Vietnam Tariff Intelligence

HS 8453.90.00 detail

HS code	8453.90.00
Description	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines / - Parts
Unit	chiếc
Generated	08/11/2026 09:44:11
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/84539000/

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!K14056
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14056
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14056
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E13381
ATIGA	2022	2022	0	AT!E13322
ATIGA	2023	2023	0	AT!F13322
ATIGA	2024	2024	0	AT!G13322
ATIGA	2025	2025	0	AT!H13322
ATIGA	2026	2026	0	AT!I13322
ATIGA	2027	2027	0	AT!J13322
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13376
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13376
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13376

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13376
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13376
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13376
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13377
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13377
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13377
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13377
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13377
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13377
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13380
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13328
AIFTA	30/12/2022	2022	0	AI!F13336
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13336
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13336
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13336
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13336
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13336
VKFTA	2022	2022	0	VK!E13367
VKFTA	2023	2023	0	VK!F13367
VKFTA	2024	2024	0	VK!G13367
VKFTA	2025	2025	0	VK!H13367
VKFTA	2026	2026	0	VK!I13367
VKFTA	2027	2027	0	VK!J13367
VCFTA	2022	2022	0	VC!D13416
VCFTA	2023	2023	0	VC!E13416
VCFTA	2024	2024	0	VC!F13416

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13416
VCFTA	2026	2026	0	VC!H13416
VCFTA	2027	2027	0	VC!I13416
VN-EAEU	2022	2022	*	EAV!D13399
VN-EAEU	2023	2023	*	EAV!E13399
VN-EAEU	2024	2024	*	EAV!F13399
VN-EAEU	2025	2025	*	EAV!G13399
VN-EAEU	2026	2026	*	EAV!H13399
VN-EAEU	2027	2027	*	EAV!I13399
AHKFTA	2022	2022	0	AKH!D13399
AHKFTA	2023	2023	0	AKH!E13399
AHKFTA	2024	2024	0	AKH!F13399
AHKFTA	2025	2025	0	AKH!G13399
AHKFTA	2026	2026	0	AKH!H13399
AHKFTA	2027	2027	0	AKH!I13399
EVFTA	2022	2022	0	EV-NK!D13414
EVFTA	2023	2023	0	EV-NK!E13414
EVFTA	2024	2024	0	EV-NK!F13414
EVFTA	2025	2025	0	EV-NK!G13414
EVFTA	2026	2026	0	EV-NK!H13414
EVFTA	2027	2027	0	EV-NK!I13414
UKVFTA	2022	2022	0	UKV!D13413
UKVFTA	2023	2023	0	UKV!E13413
UKVFTA	2024	2024	0	UKV!F13413
UKVFTA	2025	2025	0	UKV!G13413
UKVFTA	2026	2026	0	UKV!H13413

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13413
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13393
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13393
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13393
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13393
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13393
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13393
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13393
RCEP A	2022	2022	0	RCEPT-A!D13401
RCEP A	2023	2023	0	RCEPT-A!E13401
RCEP A	2024	2024	0	RCEPT-A!F13401
RCEP A	2025	2025	0	RCEPT-A!G13401
RCEP A	2026	2026	0	RCEPT-A!H13401
RCEP A	2027	2027	0	RCEPT-A!I13401
RCEP B	2022	2022	0	B!D13401
RCEP B	2023	2023	0	B!E13401
RCEP B	2024	2024	0	B!F13401
RCEP B	2025	2025	0	B!G13401
RCEP B	2026	2026	0	B!H13401
RCEP B	2027	2027	0	B!I13401
RCEP C	2022	2022	0	C!D13401
RCEP C	2023	2023	0	C!E13401
RCEP C	2024	2024	0	C!F13401
RCEP C	2025	2025	0	C!G13401
RCEP C	2026	2026	0	C!H13401
RCEP C	2027	2027	0	C!I13401

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13400
RCEP D	2023	2023	0	D!E13400
RCEP D	2024	2024	0	D!F13400
RCEP D	2025	2025	0	D!G13400
RCEP D	2026	2026	0	D!H13400
RCEP D	2027	2027	0	D!I13400
RCEP E	2022	2022	0	E!D13404
RCEP E	2023	2023	0	E!E13404
RCEP E	2024	2024	0	E!F13404
RCEP E	2025	2025	0	E!G13404
RCEP E	2026	2026	0	E!H13404
RCEP E	2027	2027	0	E!I13404
RCEP F	2022	2022	0	F!D13401
RCEP F	2023	2023	0	F!E13401
RCEP F	2024	2024	0	F!F13401
RCEP F	2025	2025	0	F!G13401
RCEP F	2026	2026	0	F!H13401
RCEP F	2027	2027	0	F!I13401
VIFTA	2024	2024	0	VI!F12434
VIFTA	2025	2025	0	VI!G12434
VIFTA	2026	2026	0	VI!H12434
VIFTA	2027	2027	0	VI!I12434

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 8453.90.00. 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 8453.90.00 was checked against BT2026 (cell BT2026!N14056), 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.