Vietnam Tariff Intelligence

HS 8509.90.90 detail

HS code	8509.90.90
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Parts: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 12:32:39
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/85099090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15162
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N15162
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15162
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-LA, MM)	0% (except LA, MM)	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,5	3.5%	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 B)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	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!E14463
ATIGA	2022	2022	0	AT!E14404
ATIGA	2023	2023	0	AT!F14404
ATIGA	2024	2024	0	AT!G14404
ATIGA	2025	2025	0	AT!H14404
ATIGA	2026	2026	0	AT!I14404
ATIGA	2027	2027	0	AT!J14404
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14458
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14458
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14458

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14458
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14458
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14458
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14459
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14459
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14459
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14459
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14459
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14459
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14462
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14410
AIFTA	30/12/2022	2022	0	AI!F14418
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14418
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14418
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14418
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14418
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14418
VKFTA	2022	2022	0	VK!E14449
VKFTA	2023	2023	0	VK!F14449
VKFTA	2024	2024	0	VK!G14449
VKFTA	2025	2025	0	VK!H14449
VKFTA	2026	2026	0	VK!I14449
VKFTA	2027	2027	0	VK!J14449
VCFTA	2022	2022	5	VC!D14504
VCFTA	2023	2023	2	VC!E14504
VCFTA	2024	2024	0	VC!F14504

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14504
VCFTA	2026	2026	0	VC!H14504
VCFTA	2027	2027	0	VC!I14504
VN-EAEU	2022	2022	0	EAV!D14481
VN-EAEU	2023	2023	0	EAV!E14481
VN-EAEU	2024	2024	0	EAV!F14481
VN-EAEU	2025	2025	0	EAV!G14481
VN-EAEU	2026	2026	0	EAV!H14481
VN-EAEU	2027	2027	0	EAV!I14481
AHKFTA	2022	2022	4	AKH!D14481
AHKFTA	2023	2023	3	AKH!E14481
AHKFTA	2024	2024	3	AKH!F14481
AHKFTA	2025	2025	1	AKH!G14481
AHKFTA	2026	2026	1	AKH!H14481
AHKFTA	2027	2027	0	AKH!I14481
EVFTA	2022	2022	3,5	EV-NK!D14496
EVFTA	2023	2023	2,3	EV-NK!E14496
EVFTA	2024	2024	1,1	EV-NK!F14496
EVFTA	2025	2025	0	EV-NK!G14496
EVFTA	2026	2026	0	EV-NK!H14496
EVFTA	2027	2027	0	EV-NK!I14496
UKVFTA	2022	2022	3,5	UKV!D14495
UKVFTA	2023	2023	2,3	UKV!E14495
UKVFTA	2024	2024	1,1	UKV!F14495
UKVFTA	2025	2025	0	UKV!G14495
UKVFTA	2026	2026	0	UKV!H14495

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14495
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14488
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14488
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14488
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14488
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14488
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14488
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14488
RCEP A	2022	2022	6,3	RCEPT-A!D14483
RCEP A	2023	2023	5,6	RCEPT-A!E14483
RCEP A	2024	2024	4,9	RCEPT-A!F14483
RCEP A	2025	2025	4,2	RCEPT-A!G14483
RCEP A	2026	2026	3,5	RCEPT-A!H14483
RCEP A	2027	2027	2,8	RCEPT-A!I14483
RCEP B	2022	2022	6,3	B!D14483
RCEP B	2023	2023	5,6	B!E14483
RCEP B	2024	2024	4,9	B!F14483
RCEP B	2025	2025	4,2	B!G14483
RCEP B	2026	2026	3,5	B!H14483
RCEP B	2027	2027	2,8	B!I14483
RCEP C	2022	2022	6,3	C!D14483
RCEP C	2023	2023	5,6	C!E14483
RCEP C	2024	2024	4,9	C!F14483
RCEP C	2025	2025	4,2	C!G14483
RCEP C	2026	2026	3,5	C!H14483
RCEP C	2027	2027	2,8	C!I14483

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,4	D!D14482
RCEP D	2023	2023	5,7	D!E14482
RCEP D	2024	2024	5,1	D!F14482
RCEP D	2025	2025	4,5	D!G14482
RCEP D	2026	2026	3,8	D!H14482
RCEP D	2027	2027	3,2	D!I14482
RCEP E	2022	2022	6,3	E!D14486
RCEP E	2023	2023	5,6	E!E14486
RCEP E	2024	2024	4,9	E!F14486
RCEP E	2025	2025	4,2	E!G14486
RCEP E	2026	2026	3,5	E!H14486
RCEP E	2027	2027	2,8	E!I14486
RCEP F	2022	2022	6,3	F!D14483
RCEP F	2023	2023	5,6	F!E14483
RCEP F	2024	2024	4,9	F!F14483
RCEP F	2025	2025	4,2	F!G14483
RCEP F	2026	2026	3,5	F!H14483
RCEP F	2027	2027	2,8	F!I14483
VIFTA	2024	2024	6	VI!F13476
VIFTA	2025	2025	5	VI!G13476
VIFTA	2026	2026	4	VI!H13476
VIFTA	2027	2027	3	VI!I13476

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8509.90 has 2 lines; 8509.90.90 is distinguished from its siblings by: Other.	8509.90.10 Of goods of subheading 8509.80.10	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 8509.90.90. 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 7% for 8509.90.90 was checked against BT2026 (cell BT2026!N15162), 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)

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.