Vietnam Tariff Intelligence

HS 8452.10.00 detail

HS code	8452.10.00
Description	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles / - Sewing machines of the household type
Unit	chiếc
Generated	09/11/2026 18:21:12
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/84521000/

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!K14032
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14032
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14032
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
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
ACFTA	5 (-BN, KH)	5% (except BN, KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	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 E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	25	25%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		5	AC!E13356
ATIGA	2022	2022	0	AT!E13297
ATIGA	2023	2023	0	AT!F13297
ATIGA	2024	2024	0	AT!G13297
ATIGA	2025	2025	0	AT!H13297
ATIGA	2026	2026	0	AT!I13297
ATIGA	2027	2027	0	AT!J13297
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E13351
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13351
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13351

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13351
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13351
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13351
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E13352
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F13352
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13352
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13352
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13352
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13352
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F13355
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13303
AIFTA	30/12/2022	2022	*	AI!F13311
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13311
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13311
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13311
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13311
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13311
VKFTA	2022	2022	25	VK!E13342
VKFTA	2023	2023	25	VK!F13342
VKFTA	2024	2024	25	VK!G13342
VKFTA	2025	2025	25	VK!H13342
VKFTA	2026	2026	25	VK!I13342
VKFTA	2027	2027	25	VK!J13342
VCFTA	2022	2022	5	VC!D13391
VCFTA	2023	2023	3	VC!E13391
VCFTA	2024	2024	0	VC!F13391

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13391
VCFTA	2026	2026	0	VC!H13391
VCFTA	2027	2027	0	VC!I13391
VN-EAEU	2022	2022	0	EAV!D13374
VN-EAEU	2023	2023	0	EAV!E13374
VN-EAEU	2024	2024	0	EAV!F13374
VN-EAEU	2025	2025	0	EAV!G13374
VN-EAEU	2026	2026	0	EAV!H13374
VN-EAEU	2027	2027	0	EAV!I13374
AHKFTA	2022	2022	*	AKH!D13374
AHKFTA	2023	2023	*	AKH!E13374
AHKFTA	2024	2024	*	AKH!F13374
AHKFTA	2025	2025	*	AKH!G13374
AHKFTA	2026	2026	*	AKH!H13374
AHKFTA	2027	2027	*	AKH!I13374
EVFTA	2022	2022	12,5	EV-NK!D13389
EVFTA	2023	2023	8,3	EV-NK!E13389
EVFTA	2024	2024	4,1	EV-NK!F13389
EVFTA	2025	2025	0	EV-NK!G13389
EVFTA	2026	2026	0	EV-NK!H13389
EVFTA	2027	2027	0	EV-NK!I13389
UKVFTA	2022	2022	12,5	UKV!D13388
UKVFTA	2023	2023	8,3	UKV!E13388
UKVFTA	2024	2024	4,1	UKV!F13388
UKVFTA	2025	2025	0	UKV!G13388
UKVFTA	2026	2026	0	UKV!H13388

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13388
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13368
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13368
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13368
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13368
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13368
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13368
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13368
RCEP A	2022	2022	25	RCEPT-A!D13376
RCEP A	2023	2023	25	RCEPT-A!E13376
RCEP A	2024	2024	25	RCEPT-A!F13376
RCEP A	2025	2025	25	RCEPT-A!G13376
RCEP A	2026	2026	25	RCEPT-A!H13376
RCEP A	2027	2027	25	RCEPT-A!I13376
RCEP B	2022	2022	25	B!D13376
RCEP B	2023	2023	25	B!E13376
RCEP B	2024	2024	25	B!F13376
RCEP B	2025	2025	25	B!G13376
RCEP B	2026	2026	25	B!H13376
RCEP B	2027	2027	25	B!I13376
RCEP C	2022	2022	25	C!D13376
RCEP C	2023	2023	25	C!E13376
RCEP C	2024	2024	25	C!F13376
RCEP C	2025	2025	25	C!G13376
RCEP C	2026	2026	25	C!H13376
RCEP C	2027	2027	25	C!I13376

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D13375
RCEP D	2023	2023	25	D!E13375
RCEP D	2024	2024	25	D!F13375
RCEP D	2025	2025	25	D!G13375
RCEP D	2026	2026	25	D!H13375
RCEP D	2027	2027	25	D!I13375
RCEP E	2022	2022	25	E!D13379
RCEP E	2023	2023	25	E!E13379
RCEP E	2024	2024	25	E!F13379
RCEP E	2025	2025	25	E!G13379
RCEP E	2026	2026	25	E!H13379
RCEP E	2027	2027	25	E!I13379
RCEP F	2022	2022	25	F!D13376
RCEP F	2023	2023	25	F!E13376
RCEP F	2024	2024	25	F!F13376
RCEP F	2025	2025	25	F!G13376
RCEP F	2026	2026	25	F!H13376
RCEP F	2027	2027	25	F!I13376
VIFTA	2024	2024	22.5	VI!F12410
VIFTA	2025	2025	20	VI!G12410
VIFTA	2026	2026	17.5	VI!H12410
VIFTA	2027	2027	15	VI!I12410

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VKFTA 25%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 8452.10.00. 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 25% for 8452.10.00 was checked against BT2026 (cell BT2026!N14032), 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.