Vietnam Tariff Intelligence

HS 8452.21.00 detail

HS code	8452.21.00
Description	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles / - Other sewing machines: / - - Automatic units
Unit	chiếc
Generated	31/10/2026 09:28:52
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/84522100/

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!K14034
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14034
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14034
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 (-KH)	0% (except KH)	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(-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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E13358
ATIGA	2022	2022	0	AT!E13299
ATIGA	2023	2023	0	AT!F13299
ATIGA	2024	2024	0	AT!G13299
ATIGA	2025	2025	0	AT!H13299
ATIGA	2026	2026	0	AT!I13299
ATIGA	2027	2027	0	AT!J13299
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13353
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13353
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13353

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13353
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13353
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13353
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13354
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13354
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13354
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13354
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13354
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13354
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13357
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13305
AIFTA	30/12/2022	2022	0	AI!F13313
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13313
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13313
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13313
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13313
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13313
VKFTA	2022	2022	0	VK!E13344
VKFTA	2023	2023	0	VK!F13344
VKFTA	2024	2024	0	VK!G13344
VKFTA	2025	2025	0	VK!H13344
VKFTA	2026	2026	0	VK!I13344
VKFTA	2027	2027	0	VK!J13344
VCFTA	2022	2022	0	VC!D13393
VCFTA	2023	2023	0	VC!E13393
VCFTA	2024	2024	0	VC!F13393

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13393
VCFTA	2026	2026	0	VC!H13393
VCFTA	2027	2027	0	VC!I13393
VN-EAEU	2022	2022	0	EAV!D13376
VN-EAEU	2023	2023	0	EAV!E13376
VN-EAEU	2024	2024	0	EAV!F13376
VN-EAEU	2025	2025	0	EAV!G13376
VN-EAEU	2026	2026	0	EAV!H13376
VN-EAEU	2027	2027	0	EAV!I13376
AHKFTA	2022	2022	*	AKH!D13376
AHKFTA	2023	2023	*	AKH!E13376
AHKFTA	2024	2024	*	AKH!F13376
AHKFTA	2025	2025	*	AKH!G13376
AHKFTA	2026	2026	*	AKH!H13376
AHKFTA	2027	2027	*	AKH!I13376
EVFTA	2022	2022	0	EV-NK!D13391
EVFTA	2023	2023	0	EV-NK!E13391
EVFTA	2024	2024	0	EV-NK!F13391
EVFTA	2025	2025	0	EV-NK!G13391
EVFTA	2026	2026	0	EV-NK!H13391
EVFTA	2027	2027	0	EV-NK!I13391
UKVFTA	2022	2022	0	UKV!D13390
UKVFTA	2023	2023	0	UKV!E13390
UKVFTA	2024	2024	0	UKV!F13390
UKVFTA	2025	2025	0	UKV!G13390
UKVFTA	2026	2026	0	UKV!H13390

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13390
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13370
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13370
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13370
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13370
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13370
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13370
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13370
RCEP A	2022	2022	0	RCEPT-A!D13378
RCEP A	2023	2023	0	RCEPT-A!E13378
RCEP A	2024	2024	0	RCEPT-A!F13378
RCEP A	2025	2025	0	RCEPT-A!G13378
RCEP A	2026	2026	0	RCEPT-A!H13378
RCEP A	2027	2027	0	RCEPT-A!I13378
RCEP B	2022	2022	0	B!D13378
RCEP B	2023	2023	0	B!E13378
RCEP B	2024	2024	0	B!F13378
RCEP B	2025	2025	0	B!G13378
RCEP B	2026	2026	0	B!H13378
RCEP B	2027	2027	0	B!I13378
RCEP C	2022	2022	0	C!D13378
RCEP C	2023	2023	0	C!E13378
RCEP C	2024	2024	0	C!F13378
RCEP C	2025	2025	0	C!G13378
RCEP C	2026	2026	0	C!H13378
RCEP C	2027	2027	0	C!I13378

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13377
RCEP D	2023	2023	0	D!E13377
RCEP D	2024	2024	0	D!F13377
RCEP D	2025	2025	0	D!G13377
RCEP D	2026	2026	0	D!H13377
RCEP D	2027	2027	0	D!I13377
RCEP E	2022	2022	0	E!D13381
RCEP E	2023	2023	0	E!E13381
RCEP E	2024	2024	0	E!F13381
RCEP E	2025	2025	0	E!G13381
RCEP E	2026	2026	0	E!H13381
RCEP E	2027	2027	0	E!I13381
RCEP F	2022	2022	0	F!D13378
RCEP F	2023	2023	0	F!E13378
RCEP F	2024	2024	0	F!F13378
RCEP F	2025	2025	0	F!G13378
RCEP F	2026	2026	0	F!H13378
RCEP F	2027	2027	0	F!I13378
VIFTA	2024	2024	0	VI!F12412
VIFTA	2025	2025	0	VI!G12412
VIFTA	2026	2026	0	VI!H12412
VIFTA	2027	2027	0	VI!I12412

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 8452.21.00. 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 8452.21.00 was checked against BT2026 (cell BT2026!N14034), 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.