Vietnam Tariff Intelligence

HS 8452.90.91 detail

HS code	8452.90.91
Description	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles / - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines: / - - Other: / - - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals
Unit	chiếc
Generated	03/11/2026 22:41:21
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/84529091/

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!K14043
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14043
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14043
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
ACFTA	0 (-KH)	0% (except KH)	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
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

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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13367
ATIGA	2022	2022	0	AT!E13308
ATIGA	2023	2023	0	AT!F13308
ATIGA	2024	2024	0	AT!G13308
ATIGA	2025	2025	0	AT!H13308
ATIGA	2026	2026	0	AT!I13308
ATIGA	2027	2027	0	AT!J13308
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13362
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13362
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13362
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13362

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13362
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13362
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13363
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13363
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13363
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13363
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13363
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13363
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13366
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13314
AIFTA	30/12/2022	2022	5	AI!F13322
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13322
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13322
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13322
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13322
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13322
VKFTA	2022	2022	0	VK!E13353
VKFTA	2023	2023	0	VK!F13353
VKFTA	2024	2024	0	VK!G13353
VKFTA	2025	2025	0	VK!H13353
VKFTA	2026	2026	0	VK!I13353
VKFTA	2027	2027	0	VK!J13353
VCFTA	2022	2022	0	VC!D13402
VCFTA	2023	2023	0	VC!E13402
VCFTA	2024	2024	0	VC!F13402
VCFTA	2025	2025	0	VC!G13402

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13402
VCFTA	2027	2027	0	VC!I13402
VN-EAEU	2022	2022	0	EAV!D13385
VN-EAEU	2023	2023	0	EAV!E13385
VN-EAEU	2024	2024	0	EAV!F13385
VN-EAEU	2025	2025	0	EAV!G13385
VN-EAEU	2026	2026	0	EAV!H13385
VN-EAEU	2027	2027	0	EAV!I13385
AHKFTA	2022	2022	0	AKH!D13385
AHKFTA	2023	2023	0	AKH!E13385
AHKFTA	2024	2024	0	AKH!F13385
AHKFTA	2025	2025	0	AKH!G13385
AHKFTA	2026	2026	0	AKH!H13385
AHKFTA	2027	2027	0	AKH!I13385
EVFTA	2022	2022	0	EV-NK!D13400
EVFTA	2023	2023	0	EV-NK!E13400
EVFTA	2024	2024	0	EV-NK!F13400
EVFTA	2025	2025	0	EV-NK!G13400
EVFTA	2026	2026	0	EV-NK!H13400
EVFTA	2027	2027	0	EV-NK!I13400
UKVFTA	2022	2022	0	UKV!D13399
UKVFTA	2023	2023	0	UKV!E13399
UKVFTA	2024	2024	0	UKV!F13399
UKVFTA	2025	2025	0	UKV!G13399
UKVFTA	2026	2026	0	UKV!H13399
UKVFTA	2027	2027	0	UKV!I13399

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13379
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13379
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13379
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13379
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13379
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13379
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13379
RCEP A	2022	2022	0	RCEPT-A!D13387
RCEP A	2023	2023	0	RCEPT-A!E13387
RCEP A	2024	2024	0	RCEPT-A!F13387
RCEP A	2025	2025	0	RCEPT-A!G13387
RCEP A	2026	2026	0	RCEPT-A!H13387
RCEP A	2027	2027	0	RCEPT-A!I13387
RCEP B	2022	2022	0	B!D13387
RCEP B	2023	2023	0	B!E13387
RCEP B	2024	2024	0	B!F13387
RCEP B	2025	2025	0	B!G13387
RCEP B	2026	2026	0	B!H13387
RCEP B	2027	2027	0	B!I13387
RCEP C	2022	2022	0	C!D13387
RCEP C	2023	2023	0	C!E13387
RCEP C	2024	2024	0	C!F13387
RCEP C	2025	2025	0	C!G13387
RCEP C	2026	2026	0	C!H13387
RCEP C	2027	2027	0	C!I13387
RCEP D	2022	2022	0	D!D13386

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13386
RCEP D	2024	2024	0	D!F13386
RCEP D	2025	2025	0	D!G13386
RCEP D	2026	2026	0	D!H13386
RCEP D	2027	2027	0	D!I13386
RCEP E	2022	2022	0	E!D13390
RCEP E	2023	2023	0	E!E13390
RCEP E	2024	2024	0	E!F13390
RCEP E	2025	2025	0	E!G13390
RCEP E	2026	2026	0	E!H13390
RCEP E	2027	2027	0	E!I13390
RCEP F	2022	2022	0	F!D13387
RCEP F	2023	2023	0	F!E13387
RCEP F	2024	2024	0	F!F13387
RCEP F	2025	2025	0	F!G13387
RCEP F	2026	2026	0	F!H13387
RCEP F	2027	2027	0	F!I13387
VIFTA	2024	2024	0	VI!F12421
VIFTA	2025	2025	0	VI!G12421
VIFTA	2026	2026	0	VI!H12421
VIFTA	2027	2027	0	VI!I12421

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8452.90 has 6 lines; 8452.90.91 is distinguished from its siblings by: Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals.	8452.90.11 Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals; 8452.90.12 Furniture, bases and covers and parts thereof; 8452.90.19 Other; 8452.90.92 Furniture, bases and covers and parts thereof; 8452.90.99 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 8452.90.91. 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 0% for 8452.90.91 was checked against BT2026 (cell BT2026!N14043), 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.