Vietnam Tariff Intelligence

HS 8508.19.10 detail

HS code	8508.19.10
Description	Vacuum cleaners / - With self-contained electric motor: / - - Other: / - - - Of a kind suitable for domestic use
Unit	chiếc
Generated	08/11/2026 17:57:06
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/85081910/

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!K15148
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15148
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15148
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!E14448
ATIGA	2022	2022	0	AT!E14389
ATIGA	2023	2023	0	AT!F14389
ATIGA	2024	2024	0	AT!G14389
ATIGA	2025	2025	0	AT!H14389
ATIGA	2026	2026	0	AT!I14389
ATIGA	2027	2027	0	AT!J14389
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14443
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14443
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14443

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14443
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14443
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14443
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14444
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14444
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14444
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14444
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14444
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14444
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14447
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14395
AIFTA	30/12/2022	2022	*	AI!F14403
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14403
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14403
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14403
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14403
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14403
VKFTA	2022	2022	25	VK!E14434
VKFTA	2023	2023	25	VK!F14434
VKFTA	2024	2024	25	VK!G14434
VKFTA	2025	2025	25	VK!H14434
VKFTA	2026	2026	25	VK!I14434
VKFTA	2027	2027	25	VK!J14434
VCFTA	2022	2022	7	VC!D14489
VCFTA	2023	2023	3	VC!E14489
VCFTA	2024	2024	0	VC!F14489

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14489
VCFTA	2026	2026	0	VC!H14489
VCFTA	2027	2027	0	VC!I14489
VN-EAEU	2022	2022	0	EAV!D14466
VN-EAEU	2023	2023	0	EAV!E14466
VN-EAEU	2024	2024	0	EAV!F14466
VN-EAEU	2025	2025	0	EAV!G14466
VN-EAEU	2026	2026	0	EAV!H14466
VN-EAEU	2027	2027	0	EAV!I14466
AHKFTA	2022	2022	*	AKH!D14466
AHKFTA	2023	2023	*	AKH!E14466
AHKFTA	2024	2024	*	AKH!F14466
AHKFTA	2025	2025	*	AKH!G14466
AHKFTA	2026	2026	*	AKH!H14466
AHKFTA	2027	2027	*	AKH!I14466
EVFTA	2022	2022	12,5	EV-NK!D14481
EVFTA	2023	2023	8,3	EV-NK!E14481
EVFTA	2024	2024	4,1	EV-NK!F14481
EVFTA	2025	2025	0	EV-NK!G14481
EVFTA	2026	2026	0	EV-NK!H14481
EVFTA	2027	2027	0	EV-NK!I14481
UKVFTA	2022	2022	12,5	UKV!D14480
UKVFTA	2023	2023	8,3	UKV!E14480
UKVFTA	2024	2024	4,1	UKV!F14480
UKVFTA	2025	2025	0	UKV!G14480
UKVFTA	2026	2026	0	UKV!H14480

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14480
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14473
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14473
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14473
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14473
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14473
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14473
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14473
RCEP A	2022	2022	25	RCEPT-A!D14468
RCEP A	2023	2023	25	RCEPT-A!E14468
RCEP A	2024	2024	25	RCEPT-A!F14468
RCEP A	2025	2025	25	RCEPT-A!G14468
RCEP A	2026	2026	25	RCEPT-A!H14468
RCEP A	2027	2027	25	RCEPT-A!I14468
RCEP B	2022	2022	25	B!D14468
RCEP B	2023	2023	25	B!E14468
RCEP B	2024	2024	25	B!F14468
RCEP B	2025	2025	25	B!G14468
RCEP B	2026	2026	25	B!H14468
RCEP B	2027	2027	25	B!I14468
RCEP C	2022	2022	25	C!D14468
RCEP C	2023	2023	25	C!E14468
RCEP C	2024	2024	25	C!F14468
RCEP C	2025	2025	25	C!G14468
RCEP C	2026	2026	25	C!H14468
RCEP C	2027	2027	25	C!I14468

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14467
RCEP D	2023	2023	25	D!E14467
RCEP D	2024	2024	25	D!F14467
RCEP D	2025	2025	25	D!G14467
RCEP D	2026	2026	25	D!H14467
RCEP D	2027	2027	25	D!I14467
RCEP E	2022	2022	25	E!D14471
RCEP E	2023	2023	25	E!E14471
RCEP E	2024	2024	25	E!F14471
RCEP E	2025	2025	25	E!G14471
RCEP E	2026	2026	25	E!H14471
RCEP E	2027	2027	25	E!I14471
RCEP F	2022	2022	25	F!D14468
RCEP F	2023	2023	25	F!E14468
RCEP F	2024	2024	25	F!F14468
RCEP F	2025	2025	25	F!G14468
RCEP F	2026	2026	25	F!H14468
RCEP F	2027	2027	25	F!I14468
VIFTA	2024	2024	22.5	VI!F13462
VIFTA	2025	2025	20	VI!G13462
VIFTA	2026	2026	17.5	VI!H13462
VIFTA	2027	2027	15	VI!I13462

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8508.19 has 2 lines; 8508.19.10 is distinguished from its siblings by: Of a kind suitable for domestic use.	8508.19.90 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 8508.19.10. 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 8508.19.10 was checked against BT2026 (cell BT2026!N15148), 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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.