Vietnam Tariff Intelligence

HS 8509.40.00 detail

HS code	8509.40.00
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Food grinders and mixers; fruit or vegetable juice extractors
Unit	chiếc
Generated	04/11/2026 15:33:54
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/85094000/

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!K15155
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15155
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15155
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
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
ACFTA	5 (-BN, TH)	5% (except BN, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
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	32	32%	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!E14456
ATIGA	2022	2022	0	AT!E14397
ATIGA	2023	2023	0	AT!F14397
ATIGA	2024	2024	0	AT!G14397
ATIGA	2025	2025	0	AT!H14397
ATIGA	2026	2026	0	AT!I14397
ATIGA	2027	2027	0	AT!J14397
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14451
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14451
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14451

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14451
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14451
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14451
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14452
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14452
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14452
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14452
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14452
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14452
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F14455
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14403
AIFTA	30/12/2022	2022	*	AI!F14411
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14411
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14411
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14411
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14411
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14411
VKFTA	2022	2022	0	VK!E14442
VKFTA	2023	2023	0	VK!F14442
VKFTA	2024	2024	0	VK!G14442
VKFTA	2025	2025	0	VK!H14442
VKFTA	2026	2026	0	VK!I14442
VKFTA	2027	2027	0	VK!J14442
VCFTA	2022	2022	6	VC!D14497
VCFTA	2023	2023	3	VC!E14497
VCFTA	2024	2024	0	VC!F14497

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14497
VCFTA	2026	2026	0	VC!H14497
VCFTA	2027	2027	0	VC!I14497
VN-EAEU	2022	2022	6,8	EAV!D14474
VN-EAEU	2023	2023	4,5	EAV!E14474
VN-EAEU	2024	2024	2,3	EAV!F14474
VN-EAEU	2025	2025	0	EAV!G14474
VN-EAEU	2026	2026	0	EAV!H14474
VN-EAEU	2027	2027	0	EAV!I14474
AHKFTA	2022	2022	*	AKH!D14474
AHKFTA	2023	2023	*	AKH!E14474
AHKFTA	2024	2024	*	AKH!F14474
AHKFTA	2025	2025	*	AKH!G14474
AHKFTA	2026	2026	*	AKH!H14474
AHKFTA	2027	2027	*	AKH!I14474
EVFTA	2022	2022	12,5	EV-NK!D14489
EVFTA	2023	2023	8,3	EV-NK!E14489
EVFTA	2024	2024	4,1	EV-NK!F14489
EVFTA	2025	2025	0	EV-NK!G14489
EVFTA	2026	2026	0	EV-NK!H14489
EVFTA	2027	2027	0	EV-NK!I14489
UKVFTA	2022	2022	12,5	UKV!D14488
UKVFTA	2023	2023	8,3	UKV!E14488
UKVFTA	2024	2024	4,1	UKV!F14488
UKVFTA	2025	2025	0	UKV!G14488
UKVFTA	2026	2026	0	UKV!H14488

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14488
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14481
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14481
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14481
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14481
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14481
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14481
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14481
RCEP A	2022	2022	25	RCEPT-A!D14476
RCEP A	2023	2023	25	RCEPT-A!E14476
RCEP A	2024	2024	25	RCEPT-A!F14476
RCEP A	2025	2025	25	RCEPT-A!G14476
RCEP A	2026	2026	25	RCEPT-A!H14476
RCEP A	2027	2027	25	RCEPT-A!I14476
RCEP B	2022	2022	25	B!D14476
RCEP B	2023	2023	25	B!E14476
RCEP B	2024	2024	25	B!F14476
RCEP B	2025	2025	25	B!G14476
RCEP B	2026	2026	25	B!H14476
RCEP B	2027	2027	25	B!I14476
RCEP C	2022	2022	25	C!D14476
RCEP C	2023	2023	25	C!E14476
RCEP C	2024	2024	25	C!F14476
RCEP C	2025	2025	25	C!G14476
RCEP C	2026	2026	25	C!H14476
RCEP C	2027	2027	25	C!I14476

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14475
RCEP D	2023	2023	25	D!E14475
RCEP D	2024	2024	25	D!F14475
RCEP D	2025	2025	25	D!G14475
RCEP D	2026	2026	25	D!H14475
RCEP D	2027	2027	25	D!I14475
RCEP E	2022	2022	25	E!D14479
RCEP E	2023	2023	25	E!E14479
RCEP E	2024	2024	25	E!F14479
RCEP E	2025	2025	25	E!G14479
RCEP E	2026	2026	25	E!H14479
RCEP E	2027	2027	25	E!I14479
RCEP F	2022	2022	25	F!D14476
RCEP F	2023	2023	25	F!E14476
RCEP F	2024	2024	25	F!F14476
RCEP F	2025	2025	25	F!G14476
RCEP F	2026	2026	25	F!H14476
RCEP F	2027	2027	25	F!I14476
VIFTA	2024	2024	21.4	VI!F13469
VIFTA	2025	2025	17.9	VI!G13469
VIFTA	2026	2026	14.3	VI!H13469
VIFTA	2027	2027	10.7	VI!I13469

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%, AKFTA 32%: 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 8509.40.00. 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 8509.40.00 was checked against BT2026 (cell BT2026!N15155), 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.