Vietnam Tariff Intelligence

HS 8509.80.10 detail

HS code	8509.80.10
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Other appliances: / - - Floor polishers
Unit	chiếc
Generated	30/10/2026 10:05:24
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/85098010/

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!K15157
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15157
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15157
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 (-KH)	5% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	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 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
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
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!E14458
ATIGA	2022	2022	0	AT!E14399
ATIGA	2023	2023	0	AT!F14399
ATIGA	2024	2024	0	AT!G14399
ATIGA	2025	2025	0	AT!H14399
ATIGA	2026	2026	0	AT!I14399
ATIGA	2027	2027	0	AT!J14399
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14453
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14453
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14453

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14453
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14453
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14453
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14454
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14454
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14454
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14454
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14454
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14454
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14457
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14405
AIFTA	30/12/2022	2022	*	AI!F14413
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14413
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14413
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14413
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14413
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14413
VKFTA	2022	2022	5	VK!E14444
VKFTA	2023	2023	5	VK!F14444
VKFTA	2024	2024	5	VK!G14444
VKFTA	2025	2025	5	VK!H14444
VKFTA	2026	2026	5	VK!I14444
VKFTA	2027	2027	5	VK!J14444
VCFTA	2022	2022	7	VC!D14499
VCFTA	2023	2023	3	VC!E14499
VCFTA	2024	2024	0	VC!F14499

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14499
VCFTA	2026	2026	0	VC!H14499
VCFTA	2027	2027	0	VC!I14499
VN-EAEU	2022	2022	6,8	EAV!D14476
VN-EAEU	2023	2023	4,5	EAV!E14476
VN-EAEU	2024	2024	2,3	EAV!F14476
VN-EAEU	2025	2025	0	EAV!G14476
VN-EAEU	2026	2026	0	EAV!H14476
VN-EAEU	2027	2027	0	EAV!I14476
AHKFTA	2022	2022	25	AKH!D14476
AHKFTA	2023	2023	25	AKH!E14476
AHKFTA	2024	2024	25	AKH!F14476
AHKFTA	2025	2025	25	AKH!G14476
AHKFTA	2026	2026	25	AKH!H14476
AHKFTA	2027	2027	25	AKH!I14476
EVFTA	2022	2022	12,5	EV-NK!D14491
EVFTA	2023	2023	8,3	EV-NK!E14491
EVFTA	2024	2024	4,1	EV-NK!F14491
EVFTA	2025	2025	0	EV-NK!G14491
EVFTA	2026	2026	0	EV-NK!H14491
EVFTA	2027	2027	0	EV-NK!I14491
UKVFTA	2022	2022	12,5	UKV!D14490
UKVFTA	2023	2023	8,3	UKV!E14490
UKVFTA	2024	2024	4,1	UKV!F14490
UKVFTA	2025	2025	0	UKV!G14490
UKVFTA	2026	2026	0	UKV!H14490

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14490
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14483
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14483
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14483
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14483
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14483
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14483
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14483
RCEP A	2022	2022	25	RCEPT-A!D14478
RCEP A	2023	2023	25	RCEPT-A!E14478
RCEP A	2024	2024	25	RCEPT-A!F14478
RCEP A	2025	2025	25	RCEPT-A!G14478
RCEP A	2026	2026	25	RCEPT-A!H14478
RCEP A	2027	2027	25	RCEPT-A!I14478
RCEP B	2022	2022	25	B!D14478
RCEP B	2023	2023	25	B!E14478
RCEP B	2024	2024	25	B!F14478
RCEP B	2025	2025	25	B!G14478
RCEP B	2026	2026	25	B!H14478
RCEP B	2027	2027	25	B!I14478
RCEP C	2022	2022	25	C!D14478
RCEP C	2023	2023	25	C!E14478
RCEP C	2024	2024	25	C!F14478
RCEP C	2025	2025	25	C!G14478
RCEP C	2026	2026	25	C!H14478
RCEP C	2027	2027	25	C!I14478

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14477
RCEP D	2023	2023	25	D!E14477
RCEP D	2024	2024	25	D!F14477
RCEP D	2025	2025	25	D!G14477
RCEP D	2026	2026	25	D!H14477
RCEP D	2027	2027	25	D!I14477
RCEP E	2022	2022	25	E!D14481
RCEP E	2023	2023	25	E!E14481
RCEP E	2024	2024	25	E!F14481
RCEP E	2025	2025	25	E!G14481
RCEP E	2026	2026	25	E!H14481
RCEP E	2027	2027	25	E!I14481
RCEP F	2022	2022	25	F!D14478
RCEP F	2023	2023	25	F!E14478
RCEP F	2024	2024	25	F!F14478
RCEP F	2025	2025	25	F!G14478
RCEP F	2026	2026	25	F!H14478
RCEP F	2027	2027	25	F!I14478
VIFTA	2024	2024	22.5	VI!F13471
VIFTA	2025	2025	20	VI!G13471
VIFTA	2026	2026	17.5	VI!H13471
VIFTA	2027	2027	15	VI!I13471

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	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: 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 8509.80 has 3 lines; 8509.80.10 is distinguished from its siblings by: Floor polishers.	8509.80.20 Kitchen waste disposers; 8509.80.90 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 8509.80.10. 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 8509.80.10 was checked against BT2026 (cell BT2026!N15157), 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.