Vietnam Tariff Intelligence

HS 8509.80.90 detail

HS code	8509.80.90
Description	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08 / - Other appliances: / - - Other
Unit	chiếc
Generated	03/11/2026 18:35:17
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/85098090/

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!K15159
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15159
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15159
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	5%	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	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!E14460
ATIGA	2022	2022	0	AT!E14401
ATIGA	2023	2023	0	AT!F14401
ATIGA	2024	2024	0	AT!G14401
ATIGA	2025	2025	0	AT!H14401
ATIGA	2026	2026	0	AT!I14401
ATIGA	2027	2027	0	AT!J14401
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14455
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14455
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14455

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14455
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14455
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14455
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14456
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14456
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14456
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14456
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14456
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14456
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F14459
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14407
AIFTA	30/12/2022	2022	*	AI!F14415
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14415
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14415
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14415
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14415
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14415
VKFTA	2022	2022	25	VK!E14446
VKFTA	2023	2023	25	VK!F14446
VKFTA	2024	2024	25	VK!G14446
VKFTA	2025	2025	25	VK!H14446
VKFTA	2026	2026	25	VK!I14446
VKFTA	2027	2027	25	VK!J14446
VCFTA	2022	2022	6	VC!D14501
VCFTA	2023	2023	3	VC!E14501
VCFTA	2024	2024	0	VC!F14501

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14501
VCFTA	2026	2026	0	VC!H14501
VCFTA	2027	2027	0	VC!I14501
VN-EAEU	2022	2022	6,8	EAV!D14478
VN-EAEU	2023	2023	4,5	EAV!E14478
VN-EAEU	2024	2024	2,3	EAV!F14478
VN-EAEU	2025	2025	0	EAV!G14478
VN-EAEU	2026	2026	0	EAV!H14478
VN-EAEU	2027	2027	0	EAV!I14478
AHKFTA	2022	2022	*	AKH!D14478
AHKFTA	2023	2023	*	AKH!E14478
AHKFTA	2024	2024	*	AKH!F14478
AHKFTA	2025	2025	*	AKH!G14478
AHKFTA	2026	2026	*	AKH!H14478
AHKFTA	2027	2027	*	AKH!I14478
EVFTA	2022	2022	12,5	EV-NK!D14493
EVFTA	2023	2023	8,3	EV-NK!E14493
EVFTA	2024	2024	4,1	EV-NK!F14493
EVFTA	2025	2025	0	EV-NK!G14493
EVFTA	2026	2026	0	EV-NK!H14493
EVFTA	2027	2027	0	EV-NK!I14493
UKVFTA	2022	2022	12,5	UKV!D14492
UKVFTA	2023	2023	8,3	UKV!E14492
UKVFTA	2024	2024	4,1	UKV!F14492
UKVFTA	2025	2025	0	UKV!G14492
UKVFTA	2026	2026	0	UKV!H14492

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14492
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14485
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14485
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14485
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14485
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14485
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14485
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14485
RCEP A	2022	2022	25	RCEPT-A!D14480
RCEP A	2023	2023	25	RCEPT-A!E14480
RCEP A	2024	2024	25	RCEPT-A!F14480
RCEP A	2025	2025	25	RCEPT-A!G14480
RCEP A	2026	2026	25	RCEPT-A!H14480
RCEP A	2027	2027	25	RCEPT-A!I14480
RCEP B	2022	2022	25	B!D14480
RCEP B	2023	2023	25	B!E14480
RCEP B	2024	2024	25	B!F14480
RCEP B	2025	2025	25	B!G14480
RCEP B	2026	2026	25	B!H14480
RCEP B	2027	2027	25	B!I14480
RCEP C	2022	2022	25	C!D14480
RCEP C	2023	2023	25	C!E14480
RCEP C	2024	2024	25	C!F14480
RCEP C	2025	2025	25	C!G14480
RCEP C	2026	2026	25	C!H14480
RCEP C	2027	2027	25	C!I14480

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14479
RCEP D	2023	2023	25	D!E14479
RCEP D	2024	2024	25	D!F14479
RCEP D	2025	2025	25	D!G14479
RCEP D	2026	2026	25	D!H14479
RCEP D	2027	2027	25	D!I14479
RCEP E	2022	2022	25	E!D14483
RCEP E	2023	2023	25	E!E14483
RCEP E	2024	2024	25	E!F14483
RCEP E	2025	2025	25	E!G14483
RCEP E	2026	2026	25	E!H14483
RCEP E	2027	2027	25	E!I14483
RCEP F	2022	2022	25	F!D14480
RCEP F	2023	2023	25	F!E14480
RCEP F	2024	2024	25	F!F14480
RCEP F	2025	2025	25	F!G14480
RCEP F	2026	2026	25	F!H14480
RCEP F	2027	2027	25	F!I14480
VIFTA	2024	2024	22.5	VI!F13473
VIFTA	2025	2025	20	VI!G13473
VIFTA	2026	2026	17.5	VI!H13473
VIFTA	2027	2027	15	VI!I13473

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	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 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8509.80 has 3 lines; 8509.80.90 is distinguished from its siblings by: Other.	8509.80.10 Floor polishers; 8509.80.20 Kitchen waste disposers	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 8509.80.90. 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 8509.80.90 was checked against BT2026 (cell BT2026!N15159), 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.