Vietnam Tariff Intelligence

HS 8420.99.90 detail

HS code	8420.99.90
Description	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor / - Parts: / - - Other: / - - - Other
Unit	chiếc
Generated	10/11/2026 09:22:18
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/84209990/

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!K13437
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13437
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13437
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
ACFTA	0	0%	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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E12729
ATIGA	2022	2022	0	AT!E12670
ATIGA	2023	2023	0	AT!F12670
ATIGA	2024	2024	0	AT!G12670
ATIGA	2025	2025	0	AT!H12670
ATIGA	2026	2026	0	AT!I12670
ATIGA	2027	2027	0	AT!J12670
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12724
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12724
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12724

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12724
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12724
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12724
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12725
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12725
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12725
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12725
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12725
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12725
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12728
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12676
AIFTA	30/12/2022	2022	0	AI!F12684
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12684
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12684
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12684
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12684
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12684
VKFTA	2022	2022	0	VK!E12715
VKFTA	2023	2023	0	VK!F12715
VKFTA	2024	2024	0	VK!G12715
VKFTA	2025	2025	0	VK!H12715
VKFTA	2026	2026	0	VK!I12715
VKFTA	2027	2027	0	VK!J12715
VCFTA	2022	2022	0	VC!D12764
VCFTA	2023	2023	0	VC!E12764
VCFTA	2024	2024	0	VC!F12764

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12764
VCFTA	2026	2026	0	VC!H12764
VCFTA	2027	2027	0	VC!I12764
VN-EAEU	2022	2022	0	EAV!D12747
VN-EAEU	2023	2023	0	EAV!E12747
VN-EAEU	2024	2024	0	EAV!F12747
VN-EAEU	2025	2025	0	EAV!G12747
VN-EAEU	2026	2026	0	EAV!H12747
VN-EAEU	2027	2027	0	EAV!I12747
AHKFTA	2022	2022	0	AKH!D12747
AHKFTA	2023	2023	0	AKH!E12747
AHKFTA	2024	2024	0	AKH!F12747
AHKFTA	2025	2025	0	AKH!G12747
AHKFTA	2026	2026	0	AKH!H12747
AHKFTA	2027	2027	0	AKH!I12747
EVFTA	2022	2022	0	EV-NK!D12762
EVFTA	2023	2023	0	EV-NK!E12762
EVFTA	2024	2024	0	EV-NK!F12762
EVFTA	2025	2025	0	EV-NK!G12762
EVFTA	2026	2026	0	EV-NK!H12762
EVFTA	2027	2027	0	EV-NK!I12762
UKVFTA	2022	2022	0	UKV!D12761
UKVFTA	2023	2023	0	UKV!E12761
UKVFTA	2024	2024	0	UKV!F12761
UKVFTA	2025	2025	0	UKV!G12761
UKVFTA	2026	2026	0	UKV!H12761

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12761
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12741
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12741
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12741
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12741
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12741
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12741
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12741
RCEP A	2022	2022	0	RCEPT-A!D12749
RCEP A	2023	2023	0	RCEPT-A!E12749
RCEP A	2024	2024	0	RCEPT-A!F12749
RCEP A	2025	2025	0	RCEPT-A!G12749
RCEP A	2026	2026	0	RCEPT-A!H12749
RCEP A	2027	2027	0	RCEPT-A!I12749
RCEP B	2022	2022	0	B!D12749
RCEP B	2023	2023	0	B!E12749
RCEP B	2024	2024	0	B!F12749
RCEP B	2025	2025	0	B!G12749
RCEP B	2026	2026	0	B!H12749
RCEP B	2027	2027	0	B!I12749
RCEP C	2022	2022	0	C!D12749
RCEP C	2023	2023	0	C!E12749
RCEP C	2024	2024	0	C!F12749
RCEP C	2025	2025	0	C!G12749
RCEP C	2026	2026	0	C!H12749
RCEP C	2027	2027	0	C!I12749

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12748
RCEP D	2023	2023	0	D!E12748
RCEP D	2024	2024	0	D!F12748
RCEP D	2025	2025	0	D!G12748
RCEP D	2026	2026	0	D!H12748
RCEP D	2027	2027	0	D!I12748
RCEP E	2022	2022	0	E!D12752
RCEP E	2023	2023	0	E!E12752
RCEP E	2024	2024	0	E!F12752
RCEP E	2025	2025	0	E!G12752
RCEP E	2026	2026	0	E!H12752
RCEP E	2027	2027	0	E!I12752
RCEP F	2022	2022	0	F!D12749
RCEP F	2023	2023	0	F!E12749
RCEP F	2024	2024	0	F!F12749
RCEP F	2025	2025	0	F!G12749
RCEP F	2026	2026	0	F!H12749
RCEP F	2027	2027	0	F!I12749
VIFTA	2024	2024	2.6	VI!F11815
VIFTA	2025	2025	2.1	VI!G11815
VIFTA	2026	2026	1.7	VI!H11815
VIFTA	2027	2027	1.3	VI!I11815

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	VIFTA 1.7%: 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 8420.99 has 2 lines; 8420.99.90 is distinguished from its siblings by: Other.	8420.99.10 Of goods of subheading 8420.10.10	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 8420.99.90. 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 0% for 8420.99.90 was checked against BT2026 (cell BT2026!N13437), 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.