Vietnam Tariff Intelligence

HS 8450.12.90 detail

HS code	8450.12.90
Description	Household or laundry-type washing machines, including machines which both wash and dry / - Machines, each of a dry linen capacity not exceeding 10 kg: / - - Other machines, with built-in centrifugal drier: / - - - Other
Unit	chiếc
Generated	04/11/2026 21:34:15
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/84501290/

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!K14005
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N14005
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14005
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, PH, TH)	5% (except KH, PH, TH)	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!E13327
ATIGA	2022	2022	0	AT!E13268
ATIGA	2023	2023	0	AT!F13268
ATIGA	2024	2024	0	AT!G13268
ATIGA	2025	2025	0	AT!H13268
ATIGA	2026	2026	0	AT!I13268
ATIGA	2027	2027	0	AT!J13268
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E13322
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13322
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13322

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13322
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13322
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13322
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E13323
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F13323
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13323
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13323
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13323
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13323
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F13326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13274
AIFTA	30/12/2022	2022	*	AI!F13282
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G13282
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H13282
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I13282
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J13282
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K13282
VKFTA	2022	2022	5	VK!E13313
VKFTA	2023	2023	5	VK!F13313
VKFTA	2024	2024	5	VK!G13313
VKFTA	2025	2025	5	VK!H13313
VKFTA	2026	2026	5	VK!I13313
VKFTA	2027	2027	5	VK!J13313
VCFTA	2022	2022	5	VC!D13362
VCFTA	2023	2023	3	VC!E13362
VCFTA	2024	2024	0	VC!F13362

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13362
VCFTA	2026	2026	0	VC!H13362
VCFTA	2027	2027	0	VC!I13362
VN-EAEU	2022	2022	6,8	EAV!D13345
VN-EAEU	2023	2023	4,5	EAV!E13345
VN-EAEU	2024	2024	2,3	EAV!F13345
VN-EAEU	2025	2025	0	EAV!G13345
VN-EAEU	2026	2026	0	EAV!H13345
VN-EAEU	2027	2027	0	EAV!I13345
AHKFTA	2022	2022	25	AKH!D13345
AHKFTA	2023	2023	25	AKH!E13345
AHKFTA	2024	2024	25	AKH!F13345
AHKFTA	2025	2025	25	AKH!G13345
AHKFTA	2026	2026	25	AKH!H13345
AHKFTA	2027	2027	25	AKH!I13345
EVFTA	2022	2022	12,5	EV-NK!D13360
EVFTA	2023	2023	8,3	EV-NK!E13360
EVFTA	2024	2024	4,1	EV-NK!F13360
EVFTA	2025	2025	0	EV-NK!G13360
EVFTA	2026	2026	0	EV-NK!H13360
EVFTA	2027	2027	0	EV-NK!I13360
UKVFTA	2022	2022	12,5	UKV!D13359
UKVFTA	2023	2023	8,3	UKV!E13359
UKVFTA	2024	2024	4,1	UKV!F13359
UKVFTA	2025	2025	0	UKV!G13359
UKVFTA	2026	2026	0	UKV!H13359

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13359
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13339
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13339
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13339
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13339
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13339
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13339
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13339
RCEP A	2022	2022	25	RCEPT-A!D13347
RCEP A	2023	2023	25	RCEPT-A!E13347
RCEP A	2024	2024	25	RCEPT-A!F13347
RCEP A	2025	2025	25	RCEPT-A!G13347
RCEP A	2026	2026	25	RCEPT-A!H13347
RCEP A	2027	2027	25	RCEPT-A!I13347
RCEP B	2022	2022	25	B!D13347
RCEP B	2023	2023	25	B!E13347
RCEP B	2024	2024	25	B!F13347
RCEP B	2025	2025	25	B!G13347
RCEP B	2026	2026	25	B!H13347
RCEP B	2027	2027	25	B!I13347
RCEP C	2022	2022	25	C!D13347
RCEP C	2023	2023	25	C!E13347
RCEP C	2024	2024	25	C!F13347
RCEP C	2025	2025	25	C!G13347
RCEP C	2026	2026	25	C!H13347
RCEP C	2027	2027	25	C!I13347

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D13346
RCEP D	2023	2023	25	D!E13346
RCEP D	2024	2024	25	D!F13346
RCEP D	2025	2025	25	D!G13346
RCEP D	2026	2026	25	D!H13346
RCEP D	2027	2027	25	D!I13346
RCEP E	2022	2022	25	E!D13350
RCEP E	2023	2023	25	E!E13350
RCEP E	2024	2024	25	E!F13350
RCEP E	2025	2025	25	E!G13350
RCEP E	2026	2026	25	E!H13350
RCEP E	2027	2027	25	E!I13350
RCEP F	2022	2022	25	F!D13347
RCEP F	2023	2023	25	F!E13347
RCEP F	2024	2024	25	F!F13347
RCEP F	2025	2025	25	F!G13347
RCEP F	2026	2026	25	F!H13347
RCEP F	2027	2027	25	F!I13347
VIFTA	2024	2024	22.5	VI!F12383
VIFTA	2025	2025	20	VI!G12383
VIFTA	2026	2026	17.5	VI!H12383
VIFTA	2027	2027	15	VI!I12383

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): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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	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 8450.12 has 2 lines; 8450.12.90 is distinguished from its siblings by: Other.	8450.12.10 Each of a dry linen capacity not exceeding 6 kg	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 8450.12.90. 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 8450.12.90 was checked against BT2026 (cell BT2026!N14005), 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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
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.