Vietnam Tariff Intelligence

HS 8453.20.20 detail

HS code	8453.20.20
Description	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines / - Machinery for making or repairing footwear: / - - Not electrically operated
Unit	chiếc
Generated	07/11/2026 10:16:11
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/84532020/

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!K14052
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14052
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14052
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 (-KH)	0% (except KH)	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	0%	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13377
ATIGA	2022	2022	0	AT!E13318
ATIGA	2023	2023	0	AT!F13318
ATIGA	2024	2024	0	AT!G13318
ATIGA	2025	2025	0	AT!H13318
ATIGA	2026	2026	0	AT!I13318
ATIGA	2027	2027	0	AT!J13318
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13372
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13372
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13372

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13372
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13372
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13372
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13373
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13376
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13324
AIFTA	30/12/2022	2022	0	AI!F13332
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13332
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13332
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13332
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13332
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13332
VKFTA	2022	2022	0	VK!E13363
VKFTA	2023	2023	0	VK!F13363
VKFTA	2024	2024	0	VK!G13363
VKFTA	2025	2025	0	VK!H13363
VKFTA	2026	2026	0	VK!I13363
VKFTA	2027	2027	0	VK!J13363
VCFTA	2022	2022	0	VC!D13412
VCFTA	2023	2023	0	VC!E13412
VCFTA	2024	2024	0	VC!F13412

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13412
VCFTA	2026	2026	0	VC!H13412
VCFTA	2027	2027	0	VC!I13412
VN-EAEU	2022	2022	0	EAV!D13395
VN-EAEU	2023	2023	0	EAV!E13395
VN-EAEU	2024	2024	0	EAV!F13395
VN-EAEU	2025	2025	0	EAV!G13395
VN-EAEU	2026	2026	0	EAV!H13395
VN-EAEU	2027	2027	0	EAV!I13395
AHKFTA	2022	2022	0	AKH!D13395
AHKFTA	2023	2023	0	AKH!E13395
AHKFTA	2024	2024	0	AKH!F13395
AHKFTA	2025	2025	0	AKH!G13395
AHKFTA	2026	2026	0	AKH!H13395
AHKFTA	2027	2027	0	AKH!I13395
EVFTA	2022	2022	0	EV-NK!D13410
EVFTA	2023	2023	0	EV-NK!E13410
EVFTA	2024	2024	0	EV-NK!F13410
EVFTA	2025	2025	0	EV-NK!G13410
EVFTA	2026	2026	0	EV-NK!H13410
EVFTA	2027	2027	0	EV-NK!I13410
UKVFTA	2022	2022	0	UKV!D13409
UKVFTA	2023	2023	0	UKV!E13409
UKVFTA	2024	2024	0	UKV!F13409
UKVFTA	2025	2025	0	UKV!G13409
UKVFTA	2026	2026	0	UKV!H13409

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13409
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13389
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13389
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13389
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13389
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13389
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13389
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13389
RCEP A	2022	2022	0	RCEPT-A!D13397
RCEP A	2023	2023	0	RCEPT-A!E13397
RCEP A	2024	2024	0	RCEPT-A!F13397
RCEP A	2025	2025	0	RCEPT-A!G13397
RCEP A	2026	2026	0	RCEPT-A!H13397
RCEP A	2027	2027	0	RCEPT-A!I13397
RCEP B	2022	2022	0	B!D13397
RCEP B	2023	2023	0	B!E13397
RCEP B	2024	2024	0	B!F13397
RCEP B	2025	2025	0	B!G13397
RCEP B	2026	2026	0	B!H13397
RCEP B	2027	2027	0	B!I13397
RCEP C	2022	2022	0	C!D13397
RCEP C	2023	2023	0	C!E13397
RCEP C	2024	2024	0	C!F13397
RCEP C	2025	2025	0	C!G13397
RCEP C	2026	2026	0	C!H13397
RCEP C	2027	2027	0	C!I13397

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13396
RCEP D	2023	2023	0	D!E13396
RCEP D	2024	2024	0	D!F13396
RCEP D	2025	2025	0	D!G13396
RCEP D	2026	2026	0	D!H13396
RCEP D	2027	2027	0	D!I13396
RCEP E	2022	2022	0	E!D13400
RCEP E	2023	2023	0	E!E13400
RCEP E	2024	2024	0	E!F13400
RCEP E	2025	2025	0	E!G13400
RCEP E	2026	2026	0	E!H13400
RCEP E	2027	2027	0	E!I13400
RCEP F	2022	2022	0	F!D13397
RCEP F	2023	2023	0	F!E13397
RCEP F	2024	2024	0	F!F13397
RCEP F	2025	2025	0	F!G13397
RCEP F	2026	2026	0	F!H13397
RCEP F	2027	2027	0	F!I13397
VIFTA	2024	2024	0	VI!F12430
VIFTA	2025	2025	0	VI!G12430
VIFTA	2026	2026	0	VI!H12430
VIFTA	2027	2027	0	VI!I12430

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8453.20 has 2 lines; 8453.20.20 is distinguished from its siblings by: Not electrically operated.	8453.20.10 Electrically operated	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 8453.20.20. 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 8453.20.20 was checked against BT2026 (cell BT2026!N14052), 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.