Vietnam Tariff Intelligence

HS 8435.90.10 detail

HS code	8435.90.10
Description	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages / - Parts: / - - Of electrically operated machines
Unit	chiếc
Generated	19/11/2026 02:23:17
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://www.vietnamtariff.com/hs-code/84359010/

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!K13768
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13768
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13768
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E13075

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13016
ATIGA	2023	2023	0	AT!F13016
ATIGA	2024	2024	0	AT!G13016
ATIGA	2025	2025	0	AT!H13016
ATIGA	2026	2026	0	AT!I13016
ATIGA	2027	2027	0	AT!J13016
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13070
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13070
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13070
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13070
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13070
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13070
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13071
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13071
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13071
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13071
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13071
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13071
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13022
AIFTA	30/12/2022	2022	0	AI!F13030
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13030
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13030
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13030
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13030
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13030

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13061
VKFTA	2023	2023	0	VK!F13061
VKFTA	2024	2024	0	VK!G13061
VKFTA	2025	2025	0	VK!H13061
VKFTA	2026	2026	0	VK!I13061
VKFTA	2027	2027	0	VK!J13061
VCFTA	2022	2022	0	VC!D13110
VCFTA	2023	2023	0	VC!E13110
VCFTA	2024	2024	0	VC!F13110
VCFTA	2025	2025	0	VC!G13110
VCFTA	2026	2026	0	VC!H13110
VCFTA	2027	2027	0	VC!I13110
VN-EAEU	2022	2022	0	EAV!D13093
VN-EAEU	2023	2023	0	EAV!E13093
VN-EAEU	2024	2024	0	EAV!F13093
VN-EAEU	2025	2025	0	EAV!G13093
VN-EAEU	2026	2026	0	EAV!H13093
VN-EAEU	2027	2027	0	EAV!I13093
AHKFTA	2022	2022	0	AKH!D13093
AHKFTA	2023	2023	0	AKH!E13093
AHKFTA	2024	2024	0	AKH!F13093
AHKFTA	2025	2025	0	AKH!G13093
AHKFTA	2026	2026	0	AKH!H13093
AHKFTA	2027	2027	0	AKH!I13093
EVFTA	2022	2022	0	EV-NK!D13108
EVFTA	2023	2023	0	EV-NK!E13108

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13108
EVFTA	2025	2025	0	EV-NK!G13108
EVFTA	2026	2026	0	EV-NK!H13108
EVFTA	2027	2027	0	EV-NK!I13108
UKVFTA	2022	2022	0	UKV!D13107
UKVFTA	2023	2023	0	UKV!E13107
UKVFTA	2024	2024	0	UKV!F13107
UKVFTA	2025	2025	0	UKV!G13107
UKVFTA	2026	2026	0	UKV!H13107
UKVFTA	2027	2027	0	UKV!I13107
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13087
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13087
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13087
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13087
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13087
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13087
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13087
RCEP A	2022	2022	0	RCEPT-A!D13095
RCEP A	2023	2023	0	RCEPT-A!E13095
RCEP A	2024	2024	0	RCEPT-A!F13095
RCEP A	2025	2025	0	RCEPT-A!G13095
RCEP A	2026	2026	0	RCEPT-A!H13095
RCEP A	2027	2027	0	RCEPT-A!I13095
RCEP B	2022	2022	0	B!D13095
RCEP B	2023	2023	0	B!E13095
RCEP B	2024	2024	0	B!F13095

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13095
RCEP B	2026	2026	0	B!H13095
RCEP B	2027	2027	0	B!I13095
RCEP C	2022	2022	0	C!D13095
RCEP C	2023	2023	0	C!E13095
RCEP C	2024	2024	0	C!F13095
RCEP C	2025	2025	0	C!G13095
RCEP C	2026	2026	0	C!H13095
RCEP C	2027	2027	0	C!I13095
RCEP D	2022	2022	0	D!D13094
RCEP D	2023	2023	0	D!E13094
RCEP D	2024	2024	0	D!F13094
RCEP D	2025	2025	0	D!G13094
RCEP D	2026	2026	0	D!H13094
RCEP D	2027	2027	0	D!I13094
RCEP E	2022	2022	0	E!D13098
RCEP E	2023	2023	0	E!E13098
RCEP E	2024	2024	0	E!F13098
RCEP E	2025	2025	0	E!G13098
RCEP E	2026	2026	0	E!H13098
RCEP E	2027	2027	0	E!I13098
RCEP F	2022	2022	0	F!D13095
RCEP F	2023	2023	0	F!E13095
RCEP F	2024	2024	0	F!F13095
RCEP F	2025	2025	0	F!G13095
RCEP F	2026	2026	0	F!H13095

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13095
VIFTA	2024	2024	0	VI!F12146
VIFTA	2025	2025	0	VI!G12146
VIFTA	2026	2026	0	VI!H12146
VIFTA	2027	2027	0	VI!I12146

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 8435.90 has 2 lines; 8435.90.10 is distinguished from its siblings by: Of electrically operated machines.	8435.90.20 Of non-electrically operated machines	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 8435.90.10. 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 0% for 8435.90.10 was checked against BT2026 (cell BT2026!N13768), 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.