

## HS 8439.20.00 detail

|                     |                                                                                                                                                      |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8439.20.00                                                                                                                                           |
| Description         | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard / - Machinery for making paper or paperboard |
| Unit                | chiếc                                                                                                                                                |
| Generated           | 01/11/2026 14:54:31                                                                                                                                  |
| 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                | <a href="https://www.vietnamtariff.com/hs-code/84392000/">https://www.vietnamtariff.com/hs-code/84392000/</a>                                        |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 7.5          | 7.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13853 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13853 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13853 |
| 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<br>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 |
| 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 |

| FTA     | Source value | Rate           | Data basis          | Period                | Proof of origin       | Legal basis    | Status           |
|---------|--------------|----------------|---------------------|-----------------------|-----------------------|----------------|------------------|
| 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   | 1.1          | 1.1%           | 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          |
| AHKFTA  | *            | * not eligible | Consolidated BT2026 | 2026                  | AHK                   | 123/2022/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) |      | 0            | AC!E13164 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E13105 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F13105 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G13105 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H13105 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I13105 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J13105 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E13159 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F13159 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G13159 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H13159   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I13159   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J13159   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E13160   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F13160   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G13160   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H13160   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I13160   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J13160   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F13163   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H13111 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F13119   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G13119   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H13119   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I13119   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J13119   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K13119   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E13150   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F13150   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G13150   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H13150   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I13150   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J13150   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D13199   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E13199   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F13199   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G13199    |
| VCFTA   | 2026   | 2026 | 0            | VC!H13199    |
| VCFTA   | 2027   | 2027 | 0            | VC!I13199    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D13182   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E13182   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F13182   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G13182   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H13182   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I13182   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D13182   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E13182   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F13182   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G13182   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H13182   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I13182   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D13197 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E13197 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F13197 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G13197 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H13197 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I13197 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D13196   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E13196   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F13196   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G13196   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H13196   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I13196     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D13176   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E13176   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F13176   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G13176   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H13176   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I13176   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J13176   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D13184 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E13184 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F13184 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G13184 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H13184 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I13184 |
| RCEP B | 2022   | 2022           | 0            | B!D13184       |
| RCEP B | 2023   | 2023           | 0            | B!E13184       |
| RCEP B | 2024   | 2024           | 0            | B!F13184       |
| RCEP B | 2025   | 2025           | 0            | B!G13184       |
| RCEP B | 2026   | 2026           | 0            | B!H13184       |
| RCEP B | 2027   | 2027           | 0            | B!I13184       |
| RCEP C | 2022   | 2022           | 0            | C!D13184       |
| RCEP C | 2023   | 2023           | 0            | C!E13184       |
| RCEP C | 2024   | 2024           | 0            | C!F13184       |
| RCEP C | 2025   | 2025           | 0            | C!G13184       |
| RCEP C | 2026   | 2026           | 0            | C!H13184       |
| RCEP C | 2027   | 2027           | 0            | C!I13184       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D13183  |
| RCEP D | 2023   | 2023 | 0            | D!E13183  |
| RCEP D | 2024   | 2024 | 0            | D!F13183  |
| RCEP D | 2025   | 2025 | 0            | D!G13183  |
| RCEP D | 2026   | 2026 | 0            | D!H13183  |
| RCEP D | 2027   | 2027 | 0            | D!I13183  |
| RCEP E | 2022   | 2022 | 0            | E!D13187  |
| RCEP E | 2023   | 2023 | 0            | E!E13187  |
| RCEP E | 2024   | 2024 | 0            | E!F13187  |
| RCEP E | 2025   | 2025 | 0            | E!G13187  |
| RCEP E | 2026   | 2026 | 0            | E!H13187  |
| RCEP E | 2027   | 2027 | 0            | E!I13187  |
| RCEP F | 2022   | 2022 | 0            | F!D13184  |
| RCEP F | 2023   | 2023 | 0            | F!E13184  |
| RCEP F | 2024   | 2024 | 0            | F!F13184  |
| RCEP F | 2025   | 2025 | 0            | F!G13184  |
| RCEP F | 2026   | 2026 | 0            | F!H13184  |
| RCEP F | 2027   | 2027 | 0            | F!I13184  |
| VIFTA  | 2024   | 2024 | 1.7          | VI!F12231 |
| VIFTA  | 2025   | 2025 | 1.4          | VI!G12231 |
| VIFTA  | 2026   | 2026 | 1.1          | VI!H12231 |
| VIFTA  | 2027   | 2027 | 0.9          | VI!I12231 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                      |  |                |                                                                                                          |                                        |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 8439.20.00. 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 5% for 8439.20.00 was checked against BT2026 (cell BT2026!N13853), 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.