

HS 8470.10.00 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8470.10.00                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Description         | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers / - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Generated           | 01/11/2026 05:39:03                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 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://vietnamtariff.com/hs-code/84701000/">https://vietnamtariff.com/hs-code/84701000/</a>                                                                                                                                                                                                                                                                                                                                                             |

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!K14306 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14306 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14306 |
| 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<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA            | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0 | 0% | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0 | 0% | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0 | 0% | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex A)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex B)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex C)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex E)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex F)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |   |                |                        |                       |                       |                |                  |
|---------|---|----------------|------------------------|-----------------------|-----------------------|----------------|------------------|
| VCFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem       |
| VJEPA   | 0 | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VKFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-LAO  | 0 | 0%             | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VIFTA   | 0 | 0%             | Consolidated<br>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          |
| VN-EAEU | * | * not eligible | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/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!E13647 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E13588 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F13588 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G13588 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H13588 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I13588 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J13588 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E13642 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F13642 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G13642 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H13642 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I13642   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J13642   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E13643   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F13643   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G13643   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H13643   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I13643   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J13643   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F13646   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H13594 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F13602   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G13602   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H13602   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I13602   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J13602   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K13602   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E13633   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F13633   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G13633   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H13633   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I13633   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J13633   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D13682   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E13682   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F13682   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G13682   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H13682    |
| VCFTA   | 2027   | 2027 | 0            | VC!I13682    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D13665   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E13665   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F13665   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G13665   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H13665   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I13665   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D13665   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E13665   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F13665   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G13665   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H13665   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I13665   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D13680 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E13680 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F13680 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G13680 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H13680 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I13680 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D13679   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E13679   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F13679   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G13679   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H13679   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I13679   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D13659   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E13659   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F13659   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G13659   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H13659   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I13659   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J13659   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D13667 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E13667 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F13667 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G13667 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H13667 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I13667 |
| RCEP B | 2022   | 2022           | 0            | B!D13667       |
| RCEP B | 2023   | 2023           | 0            | B!E13667       |
| RCEP B | 2024   | 2024           | 0            | B!F13667       |
| RCEP B | 2025   | 2025           | 0            | B!G13667       |
| RCEP B | 2026   | 2026           | 0            | B!H13667       |
| RCEP B | 2027   | 2027           | 0            | B!I13667       |
| RCEP C | 2022   | 2022           | 0            | C!D13667       |
| RCEP C | 2023   | 2023           | 0            | C!E13667       |
| RCEP C | 2024   | 2024           | 0            | C!F13667       |
| RCEP C | 2025   | 2025           | 0            | C!G13667       |
| RCEP C | 2026   | 2026           | 0            | C!H13667       |
| RCEP C | 2027   | 2027           | 0            | C!I13667       |
| RCEP D | 2022   | 2022           | 0            | D!D13666       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E13666  |
| RCEP D | 2024   | 2024 | 0            | D!F13666  |
| RCEP D | 2025   | 2025 | 0            | D!G13666  |
| RCEP D | 2026   | 2026 | 0            | D!H13666  |
| RCEP D | 2027   | 2027 | 0            | D!I13666  |
| RCEP E | 2022   | 2022 | 0            | E!D13670  |
| RCEP E | 2023   | 2023 | 0            | E!E13670  |
| RCEP E | 2024   | 2024 | 0            | E!F13670  |
| RCEP E | 2025   | 2025 | 0            | E!G13670  |
| RCEP E | 2026   | 2026 | 0            | E!H13670  |
| RCEP E | 2027   | 2027 | 0            | E!I13670  |
| RCEP F | 2022   | 2022 | 0            | F!D13667  |
| RCEP F | 2023   | 2023 | 0            | F!E13667  |
| RCEP F | 2024   | 2024 | 0            | F!F13667  |
| RCEP F | 2025   | 2025 | 0            | F!G13667  |
| RCEP F | 2026   | 2026 | 0            | F!H13667  |
| RCEP F | 2027   | 2027 | 0            | F!I13667  |
| VIFTA  | 2024   | 2024 | 0            | VI!F12685 |
| VIFTA  | 2025   | 2025 | 0            | VI!G12685 |
| VIFTA  | 2026   | 2026 | 0            | VI!H12685 |
| VIFTA  | 2027   | 2027 | 0            | VI!I12685 |

### 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): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT) |  | 11/2018/TT-BTTTT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.     | Instrument cited in source; validity not verified |
| 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 8470.10.00. 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 0% for 8470.10.00 was checked against BT2026 (cell BT2026!N14306), 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                            |
|----------------------------------------|
| SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT) |

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.