Vietnam Tariff Intelligence

HS 8473.50.90 detail

HS code	8473.50.90
Description	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72 / - Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72: / - - Other
Unit	chiếc
Generated	13/11/2026 16:28:35
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/84735090/

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!K14368
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14368
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14368
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	0%	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-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
VN-EAEU	*	* not eligible	Consolidated 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!E13712
ATIGA	2022	2022	0	AT!E13653
ATIGA	2023	2023	0	AT!F13653
ATIGA	2024	2024	0	AT!G13653
ATIGA	2025	2025	0	AT!H13653
ATIGA	2026	2026	0	AT!I13653
ATIGA	2027	2027	0	AT!J13653
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13707
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13707
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13707

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13707
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13707
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13707
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13708
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13708
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13708
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13708
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13708
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13708
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13711
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13659
AIFTA	30/12/2022	2022	0	AI!F13667
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13667
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13667
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13667
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13667
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13667
VKFTA	2022	2022	0	VK!E13698
VKFTA	2023	2023	0	VK!F13698
VKFTA	2024	2024	0	VK!G13698
VKFTA	2025	2025	0	VK!H13698
VKFTA	2026	2026	0	VK!I13698
VKFTA	2027	2027	0	VK!J13698
VCFTA	2022	2022	0	VC!D13747
VCFTA	2023	2023	0	VC!E13747
VCFTA	2024	2024	0	VC!F13747

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13747
VCFTA	2026	2026	0	VC!H13747
VCFTA	2027	2027	0	VC!I13747
VN-EAEU	2022	2022	*	EAV!D13730
VN-EAEU	2023	2023	*	EAV!E13730
VN-EAEU	2024	2024	*	EAV!F13730
VN-EAEU	2025	2025	*	EAV!G13730
VN-EAEU	2026	2026	*	EAV!H13730
VN-EAEU	2027	2027	*	EAV!I13730
AHKFTA	2022	2022	0	AKH!D13730
AHKFTA	2023	2023	0	AKH!E13730
AHKFTA	2024	2024	0	AKH!F13730
AHKFTA	2025	2025	0	AKH!G13730
AHKFTA	2026	2026	0	AKH!H13730
AHKFTA	2027	2027	0	AKH!I13730
EVFTA	2022	2022	0	EV-NK!D13745
EVFTA	2023	2023	0	EV-NK!E13745
EVFTA	2024	2024	0	EV-NK!F13745
EVFTA	2025	2025	0	EV-NK!G13745
EVFTA	2026	2026	0	EV-NK!H13745
EVFTA	2027	2027	0	EV-NK!I13745
UKVFTA	2022	2022	0	UKV!D13744
UKVFTA	2023	2023	0	UKV!E13744
UKVFTA	2024	2024	0	UKV!F13744
UKVFTA	2025	2025	0	UKV!G13744
UKVFTA	2026	2026	0	UKV!H13744

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13744
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13724
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13724
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13724
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13724
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13724
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13724
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13724
RCEP A	2022	2022	0	RCEPT-A!D13732
RCEP A	2023	2023	0	RCEPT-A!E13732
RCEP A	2024	2024	0	RCEPT-A!F13732
RCEP A	2025	2025	0	RCEPT-A!G13732
RCEP A	2026	2026	0	RCEPT-A!H13732
RCEP A	2027	2027	0	RCEPT-A!I13732
RCEP B	2022	2022	0	B!D13732
RCEP B	2023	2023	0	B!E13732
RCEP B	2024	2024	0	B!F13732
RCEP B	2025	2025	0	B!G13732
RCEP B	2026	2026	0	B!H13732
RCEP B	2027	2027	0	B!I13732
RCEP C	2022	2022	0	C!D13732
RCEP C	2023	2023	0	C!E13732
RCEP C	2024	2024	0	C!F13732
RCEP C	2025	2025	0	C!G13732
RCEP C	2026	2026	0	C!H13732
RCEP C	2027	2027	0	C!I13732

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13731
RCEP D	2023	2023	0	D!E13731
RCEP D	2024	2024	0	D!F13731
RCEP D	2025	2025	0	D!G13731
RCEP D	2026	2026	0	D!H13731
RCEP D	2027	2027	0	D!I13731
RCEP E	2022	2022	0	E!D13735
RCEP E	2023	2023	0	E!E13735
RCEP E	2024	2024	0	E!F13735
RCEP E	2025	2025	0	E!G13735
RCEP E	2026	2026	0	E!H13735
RCEP E	2027	2027	0	E!I13735
RCEP F	2022	2022	0	F!D13732
RCEP F	2023	2023	0	F!E13732
RCEP F	2024	2024	0	F!F13732
RCEP F	2025	2025	0	F!G13732
RCEP F	2026	2026	0	F!H13732
RCEP F	2027	2027	0	F!I13732
VIFTA	2024	2024	0	VI!F12747
VIFTA	2025	2025	0	VI!G12747
VIFTA	2026	2026	0	VI!H12747
VIFTA	2027	2027	0	VI!I12747

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 8473.50 has 2 lines; 8473.50.90 is distinguished from its siblings by: Other.	8473.50.10 Suitable for use with the machines of heading 84.71	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 8473.50.90. 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 0% for 8473.50.90 was checked against BT2026 (cell BT2026!N14368), 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.