Vietnam Tariff Intelligence

HS 8477.59.10 detail

HS code	8477.59.10
Description	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter / - Other machinery for moulding or otherwise forming: / - - Other: / - - - For rubber
Unit	chiếc/bộ
Generated	02/11/2026 08:16:45
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/84775910/

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!K14434
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14434
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14434
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!E13782
ATIGA	2022	2022	0	AT!E13723
ATIGA	2023	2023	0	AT!F13723
ATIGA	2024	2024	0	AT!G13723
ATIGA	2025	2025	0	AT!H13723
ATIGA	2026	2026	0	AT!I13723
ATIGA	2027	2027	0	AT!J13723
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13777
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13777
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13777

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13777
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13777
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13777
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13778
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13778
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13778
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13778
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13778
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13778
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13781
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13729
AIFTA	30/12/2022	2022	0	AI!F13737
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13737
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13737
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13737
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13737
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13737
VKFTA	2022	2022	0	VK!E13768
VKFTA	2023	2023	0	VK!F13768
VKFTA	2024	2024	0	VK!G13768
VKFTA	2025	2025	0	VK!H13768
VKFTA	2026	2026	0	VK!I13768
VKFTA	2027	2027	0	VK!J13768
VCFTA	2022	2022	0	VC!D13817
VCFTA	2023	2023	0	VC!E13817
VCFTA	2024	2024	0	VC!F13817

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13817
VCFTA	2026	2026	0	VC!H13817
VCFTA	2027	2027	0	VC!I13817
VN-EAEU	2022	2022	*	EAV!D13800
VN-EAEU	2023	2023	*	EAV!E13800
VN-EAEU	2024	2024	*	EAV!F13800
VN-EAEU	2025	2025	*	EAV!G13800
VN-EAEU	2026	2026	*	EAV!H13800
VN-EAEU	2027	2027	*	EAV!I13800
AHKFTA	2022	2022	0	AKH!D13800
AHKFTA	2023	2023	0	AKH!E13800
AHKFTA	2024	2024	0	AKH!F13800
AHKFTA	2025	2025	0	AKH!G13800
AHKFTA	2026	2026	0	AKH!H13800
AHKFTA	2027	2027	0	AKH!I13800
EVFTA	2022	2022	0	EV-NK!D13815
EVFTA	2023	2023	0	EV-NK!E13815
EVFTA	2024	2024	0	EV-NK!F13815
EVFTA	2025	2025	0	EV-NK!G13815
EVFTA	2026	2026	0	EV-NK!H13815
EVFTA	2027	2027	0	EV-NK!I13815
UKVFTA	2022	2022	0	UKV!D13814
UKVFTA	2023	2023	0	UKV!E13814
UKVFTA	2024	2024	0	UKV!F13814
UKVFTA	2025	2025	0	UKV!G13814
UKVFTA	2026	2026	0	UKV!H13814

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13814
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13794
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13794
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13794
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13794
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13794
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13794
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13794
RCEP A	2022	2022	0	RCEPT-A!D13802
RCEP A	2023	2023	0	RCEPT-A!E13802
RCEP A	2024	2024	0	RCEPT-A!F13802
RCEP A	2025	2025	0	RCEPT-A!G13802
RCEP A	2026	2026	0	RCEPT-A!H13802
RCEP A	2027	2027	0	RCEPT-A!I13802
RCEP B	2022	2022	0	B!D13802
RCEP B	2023	2023	0	B!E13802
RCEP B	2024	2024	0	B!F13802
RCEP B	2025	2025	0	B!G13802
RCEP B	2026	2026	0	B!H13802
RCEP B	2027	2027	0	B!I13802
RCEP C	2022	2022	0	C!D13802
RCEP C	2023	2023	0	C!E13802
RCEP C	2024	2024	0	C!F13802
RCEP C	2025	2025	0	C!G13802
RCEP C	2026	2026	0	C!H13802
RCEP C	2027	2027	0	C!I13802

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13801
RCEP D	2023	2023	0	D!E13801
RCEP D	2024	2024	0	D!F13801
RCEP D	2025	2025	0	D!G13801
RCEP D	2026	2026	0	D!H13801
RCEP D	2027	2027	0	D!I13801
RCEP E	2022	2022	0	E!D13805
RCEP E	2023	2023	0	E!E13805
RCEP E	2024	2024	0	E!F13805
RCEP E	2025	2025	0	E!G13805
RCEP E	2026	2026	0	E!H13805
RCEP E	2027	2027	0	E!I13805
RCEP F	2022	2022	0	F!D13802
RCEP F	2023	2023	0	F!E13802
RCEP F	2024	2024	0	F!F13802
RCEP F	2025	2025	0	F!G13802
RCEP F	2026	2026	0	F!H13802
RCEP F	2027	2027	0	F!I13802
VIFTA	2024	2024	0	VI!F12813
VIFTA	2025	2025	0	VI!G12813
VIFTA	2026	2026	0	VI!H12813
VIFTA	2027	2027	0	VI!I12813

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 8477.59 has 2 lines; 8477.59.10 is distinguished from its siblings by: For rubber.	8477.59.20 For plastics	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 8477.59.10. 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 8477.59.10 was checked against BT2026 (cell BT2026!N14434), 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.