Vietnam Tariff Intelligence

HS 8477.90.10 detail

HS code	8477.90.10
Description	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter / - Parts: / - - Of electrically operated machines for working rubber or for the manufacture of products from rubber
Unit	chiếc/bộ
Generated	02/11/2026 02:23:54
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/84779010/

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!K14444
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14444
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14444
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!E13792
ATIGA	2022	2022	0	AT!E13733
ATIGA	2023	2023	0	AT!F13733
ATIGA	2024	2024	0	AT!G13733
ATIGA	2025	2025	0	AT!H13733
ATIGA	2026	2026	0	AT!I13733
ATIGA	2027	2027	0	AT!J13733
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13787
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13787
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13787

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13787
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13787
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13787
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13788
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13788
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13788
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13788
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13788
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13788
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13791
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13739
AIFTA	30/12/2022	2022	0	AI!F13747
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13747
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13747
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13747
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13747
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13747
VKFTA	2022	2022	0	VK!E13778
VKFTA	2023	2023	0	VK!F13778
VKFTA	2024	2024	0	VK!G13778
VKFTA	2025	2025	0	VK!H13778
VKFTA	2026	2026	0	VK!I13778
VKFTA	2027	2027	0	VK!J13778
VCFTA	2022	2022	0	VC!D13827
VCFTA	2023	2023	0	VC!E13827
VCFTA	2024	2024	0	VC!F13827

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13827
VCFTA	2026	2026	0	VC!H13827
VCFTA	2027	2027	0	VC!I13827
VN-EAEU	2022	2022	*	EAV!D13810
VN-EAEU	2023	2023	*	EAV!E13810
VN-EAEU	2024	2024	*	EAV!F13810
VN-EAEU	2025	2025	*	EAV!G13810
VN-EAEU	2026	2026	*	EAV!H13810
VN-EAEU	2027	2027	*	EAV!I13810
AHKFTA	2022	2022	0	AKH!D13810
AHKFTA	2023	2023	0	AKH!E13810
AHKFTA	2024	2024	0	AKH!F13810
AHKFTA	2025	2025	0	AKH!G13810
AHKFTA	2026	2026	0	AKH!H13810
AHKFTA	2027	2027	0	AKH!I13810
EVFTA	2022	2022	0	EV-NK!D13825
EVFTA	2023	2023	0	EV-NK!E13825
EVFTA	2024	2024	0	EV-NK!F13825
EVFTA	2025	2025	0	EV-NK!G13825
EVFTA	2026	2026	0	EV-NK!H13825
EVFTA	2027	2027	0	EV-NK!I13825
UKVFTA	2022	2022	0	UKV!D13824
UKVFTA	2023	2023	0	UKV!E13824
UKVFTA	2024	2024	0	UKV!F13824
UKVFTA	2025	2025	0	UKV!G13824
UKVFTA	2026	2026	0	UKV!H13824

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13824
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13804
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13804
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13804
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13804
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13804
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13804
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13804
RCEP A	2022	2022	0	RCEPT-A!D13812
RCEP A	2023	2023	0	RCEPT-A!E13812
RCEP A	2024	2024	0	RCEPT-A!F13812
RCEP A	2025	2025	0	RCEPT-A!G13812
RCEP A	2026	2026	0	RCEPT-A!H13812
RCEP A	2027	2027	0	RCEPT-A!I13812
RCEP B	2022	2022	0	B!D13812
RCEP B	2023	2023	0	B!E13812
RCEP B	2024	2024	0	B!F13812
RCEP B	2025	2025	0	B!G13812
RCEP B	2026	2026	0	B!H13812
RCEP B	2027	2027	0	B!I13812
RCEP C	2022	2022	0	C!D13812
RCEP C	2023	2023	0	C!E13812
RCEP C	2024	2024	0	C!F13812
RCEP C	2025	2025	0	C!G13812
RCEP C	2026	2026	0	C!H13812
RCEP C	2027	2027	0	C!I13812

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13811
RCEP D	2023	2023	0	D!E13811
RCEP D	2024	2024	0	D!F13811
RCEP D	2025	2025	0	D!G13811
RCEP D	2026	2026	0	D!H13811
RCEP D	2027	2027	0	D!I13811
RCEP E	2022	2022	0	E!D13815
RCEP E	2023	2023	0	E!E13815
RCEP E	2024	2024	0	E!F13815
RCEP E	2025	2025	0	E!G13815
RCEP E	2026	2026	0	E!H13815
RCEP E	2027	2027	0	E!I13815
RCEP F	2022	2022	0	F!D13812
RCEP F	2023	2023	0	F!E13812
RCEP F	2024	2024	0	F!F13812
RCEP F	2025	2025	0	F!G13812
RCEP F	2026	2026	0	F!H13812
RCEP F	2027	2027	0	F!I13812
VIFTA	2024	2024	0	VI!F12823
VIFTA	2025	2025	0	VI!G12823
VIFTA	2026	2026	0	VI!H12823
VIFTA	2027	2027	0	VI!I12823

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 8477.90 has 5 lines; 8477.90.10 is distinguished from its siblings by: Of electrically operated machines for working rubber or for the manufacture of products from rubber.	8477.90.20 Of non-electrically operated machines for working rubber or for the manufacture of products from rubber; 8477.90.32 Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards; 8477.90.39 Other; 8477.90.40 Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	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 8477.90.10. 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 8477.90.10 was checked against BT2026 (cell BT2026!N14444), 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.