Vietnam Tariff Intelligence

HS 8477.90.39 detail

HS code	8477.90.39
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 plastics or for the manufacture of products from plastic materials: / - - - Other
Unit	chiếc/bộ
Generated	03/11/2026 21:34:34
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/84779039/

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!K14448
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14448
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14448
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
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

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!E13796
ATIGA	2022	2022	0	AT!E13737
ATIGA	2023	2023	0	AT!F13737
ATIGA	2024	2024	0	AT!G13737
ATIGA	2025	2025	0	AT!H13737
ATIGA	2026	2026	0	AT!I13737
ATIGA	2027	2027	0	AT!J13737
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13791
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13791
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13791
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13791

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13791
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13791
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13792
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13792
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13792
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13792
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13792
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13792
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13795
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13743
AIFTA	30/12/2022	2022	0	AI!F13751
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13751
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13751
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13751
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13751
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13751
VKFTA	2022	2022	0	VK!E13782
VKFTA	2023	2023	0	VK!F13782
VKFTA	2024	2024	0	VK!G13782
VKFTA	2025	2025	0	VK!H13782
VKFTA	2026	2026	0	VK!I13782
VKFTA	2027	2027	0	VK!J13782
VCFTA	2022	2022	0	VC!D13831
VCFTA	2023	2023	0	VC!E13831
VCFTA	2024	2024	0	VC!F13831
VCFTA	2025	2025	0	VC!G13831

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13831
VCFTA	2027	2027	0	VC!I13831
VN-EAEU	2022	2022	*	EAV!D13814
VN-EAEU	2023	2023	*	EAV!E13814
VN-EAEU	2024	2024	*	EAV!F13814
VN-EAEU	2025	2025	*	EAV!G13814
VN-EAEU	2026	2026	*	EAV!H13814
VN-EAEU	2027	2027	*	EAV!I13814
AHKFTA	2022	2022	0	AKH!D13814
AHKFTA	2023	2023	0	AKH!E13814
AHKFTA	2024	2024	0	AKH!F13814
AHKFTA	2025	2025	0	AKH!G13814
AHKFTA	2026	2026	0	AKH!H13814
AHKFTA	2027	2027	0	AKH!I13814
EVFTA	2022	2022	0	EV-NK!D13829
EVFTA	2023	2023	0	EV-NK!E13829
EVFTA	2024	2024	0	EV-NK!F13829
EVFTA	2025	2025	0	EV-NK!G13829
EVFTA	2026	2026	0	EV-NK!H13829
EVFTA	2027	2027	0	EV-NK!I13829
UKVFTA	2022	2022	0	UKV!D13828
UKVFTA	2023	2023	0	UKV!E13828
UKVFTA	2024	2024	0	UKV!F13828
UKVFTA	2025	2025	0	UKV!G13828
UKVFTA	2026	2026	0	UKV!H13828
UKVFTA	2027	2027	0	UKV!I13828

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13808
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13808
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13808
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13808
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13808
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13808
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13808
RCEP A	2022	2022	0	RCEPT-A!D13816
RCEP A	2023	2023	0	RCEPT-A!E13816
RCEP A	2024	2024	0	RCEPT-A!F13816
RCEP A	2025	2025	0	RCEPT-A!G13816
RCEP A	2026	2026	0	RCEPT-A!H13816
RCEP A	2027	2027	0	RCEPT-A!I13816
RCEP B	2022	2022	0	B!D13816
RCEP B	2023	2023	0	B!E13816
RCEP B	2024	2024	0	B!F13816
RCEP B	2025	2025	0	B!G13816
RCEP B	2026	2026	0	B!H13816
RCEP B	2027	2027	0	B!I13816
RCEP C	2022	2022	0	C!D13816
RCEP C	2023	2023	0	C!E13816
RCEP C	2024	2024	0	C!F13816
RCEP C	2025	2025	0	C!G13816
RCEP C	2026	2026	0	C!H13816
RCEP C	2027	2027	0	C!I13816
RCEP D	2022	2022	0	D!D13815

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13815
RCEP D	2024	2024	0	D!F13815
RCEP D	2025	2025	0	D!G13815
RCEP D	2026	2026	0	D!H13815
RCEP D	2027	2027	0	D!I13815
RCEP E	2022	2022	0	E!D13819
RCEP E	2023	2023	0	E!E13819
RCEP E	2024	2024	0	E!F13819
RCEP E	2025	2025	0	E!G13819
RCEP E	2026	2026	0	E!H13819
RCEP E	2027	2027	0	E!I13819
RCEP F	2022	2022	0	F!D13816
RCEP F	2023	2023	0	F!E13816
RCEP F	2024	2024	0	F!F13816
RCEP F	2025	2025	0	F!G13816
RCEP F	2026	2026	0	F!H13816
RCEP F	2027	2027	0	F!I13816
VIFTA	2024	2024	0	VI!F12827
VIFTA	2025	2025	0	VI!G12827
VIFTA	2026	2026	0	VI!H12827
VIFTA	2027	2027	0	VI!I12827

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; 8477.90.39 is distinguished from its siblings by: Other.	8477.90.10 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; 8477.90.40 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 8477.90.39. 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 8477.90.39 was checked against BT2026 (cell BT2026!N14448), 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.