Vietnam Tariff Intelligence

HS 8478.90.00 detail

HS code	8478.90.00
Description	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter / - Parts
Unit	chiếc
Generated	04/11/2026 13:30:32
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/84789000/

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!K14454
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14454
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14454
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13803
ATIGA	2022	2022	0	AT!E13744

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13744
ATIGA	2024	2024	0	AT!G13744
ATIGA	2025	2025	0	AT!H13744
ATIGA	2026	2026	0	AT!I13744
ATIGA	2027	2027	0	AT!J13744
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13798
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13798
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13798
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13798
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13798
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13798
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13799
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13799
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13799
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13799
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13799
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13799
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13802
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13750
AIFTA	30/12/2022	2022	0	AI!F13758
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13758
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13758
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13758
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13758
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13758
VKFTA	2022	2022	0	VK!E13789

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13789
VKFTA	2024	2024	0	VK!G13789
VKFTA	2025	2025	0	VK!H13789
VKFTA	2026	2026	0	VK!I13789
VKFTA	2027	2027	0	VK!J13789
VCFTA	2022	2022	1	VC!D13838
VCFTA	2023	2023	1	VC!E13838
VCFTA	2024	2024	0	VC!F13838
VCFTA	2025	2025	0	VC!G13838
VCFTA	2026	2026	0	VC!H13838
VCFTA	2027	2027	0	VC!I13838
VN-EAEU	2022	2022	0	EAV!D13821
VN-EAEU	2023	2023	0	EAV!E13821
VN-EAEU	2024	2024	0	EAV!F13821
VN-EAEU	2025	2025	0	EAV!G13821
VN-EAEU	2026	2026	0	EAV!H13821
VN-EAEU	2027	2027	0	EAV!I13821
AHKFTA	2022	2022	0	AKH!D13821
AHKFTA	2023	2023	0	AKH!E13821
AHKFTA	2024	2024	0	AKH!F13821
AHKFTA	2025	2025	0	AKH!G13821
AHKFTA	2026	2026	0	AKH!H13821
AHKFTA	2027	2027	0	AKH!I13821
EVFTA	2022	2022	0	EV-NK!D13836
EVFTA	2023	2023	0	EV-NK!E13836
EVFTA	2024	2024	0	EV-NK!F13836

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13836
EVFTA	2026	2026	0	EV-NK!H13836
EVFTA	2027	2027	0	EV-NK!I13836
UKVFTA	2022	2022	0	UKV!D13835
UKVFTA	2023	2023	0	UKV!E13835
UKVFTA	2024	2024	0	UKV!F13835
UKVFTA	2025	2025	0	UKV!G13835
UKVFTA	2026	2026	0	UKV!H13835
UKVFTA	2027	2027	0	UKV!I13835
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13815
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13815
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13815
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13815
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13815
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13815
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13815
RCEP A	2022	2022	0	RCEPT-A!D13823
RCEP A	2023	2023	0	RCEPT-A!E13823
RCEP A	2024	2024	0	RCEPT-A!F13823
RCEP A	2025	2025	0	RCEPT-A!G13823
RCEP A	2026	2026	0	RCEPT-A!H13823
RCEP A	2027	2027	0	RCEPT-A!I13823
RCEP B	2022	2022	0	B!D13823
RCEP B	2023	2023	0	B!E13823
RCEP B	2024	2024	0	B!F13823
RCEP B	2025	2025	0	B!G13823

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13823
RCEP B	2027	2027	0	B!I13823
RCEP C	2022	2022	0	C!D13823
RCEP C	2023	2023	0	C!E13823
RCEP C	2024	2024	0	C!F13823
RCEP C	2025	2025	0	C!G13823
RCEP C	2026	2026	0	C!H13823
RCEP C	2027	2027	0	C!I13823
RCEP D	2022	2022	0	D!D13822
RCEP D	2023	2023	0	D!E13822
RCEP D	2024	2024	0	D!F13822
RCEP D	2025	2025	0	D!G13822
RCEP D	2026	2026	0	D!H13822
RCEP D	2027	2027	0	D!I13822
RCEP E	2022	2022	0	E!D13826
RCEP E	2023	2023	0	E!E13826
RCEP E	2024	2024	0	E!F13826
RCEP E	2025	2025	0	E!G13826
RCEP E	2026	2026	0	E!H13826
RCEP E	2027	2027	0	E!I13826
RCEP F	2022	2022	0	F!D13823
RCEP F	2023	2023	0	F!E13823
RCEP F	2024	2024	0	F!F13823
RCEP F	2025	2025	0	F!G13823
RCEP F	2026	2026	0	F!H13823
RCEP F	2027	2027	0	F!I13823

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F12833
VIFTA	2025	2025	0	VI!G12833
VIFTA	2026	2026	0	VI!H12833
VIFTA	2027	2027	0	VI!I12833

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mã HS MMTB chuyên ngành thuốc lá (08/2023/TT-BCT - PL5)		08/2023/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8478.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8478.90.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8478.90.00. 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 8478.90.00 was checked against BT2026 (cell BT2026!N14454), 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
Mã HS MMTB chuyên ngành thuốc lá (08/2023/TT-BCT - PL5)

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.