Vietnam Tariff Intelligence

HS 8470.21.00 detail

HS code	8470.21.00
Description	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers / - Other electronic calculating machines: / - - Incorporating a printing device
Unit	chiếc
Generated	05/11/2026 18:49:50
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/84702100/

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!K14308
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14308
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14308
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!E13649
ATIGA	2022	2022	0	AT!E13590
ATIGA	2023	2023	0	AT!F13590
ATIGA	2024	2024	0	AT!G13590
ATIGA	2025	2025	0	AT!H13590
ATIGA	2026	2026	0	AT!I13590
ATIGA	2027	2027	0	AT!J13590
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13644
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13644
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13644
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13644

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13644
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13644
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13645
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13645
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13645
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13645
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13645
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13645
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13648
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13596
AIFTA	30/12/2022	2022	0	AI!F13604
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13604
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13604
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13604
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13604
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13604
VKFTA	2022	2022	0	VK!E13635
VKFTA	2023	2023	0	VK!F13635
VKFTA	2024	2024	0	VK!G13635
VKFTA	2025	2025	0	VK!H13635
VKFTA	2026	2026	0	VK!I13635
VKFTA	2027	2027	0	VK!J13635
VCFTA	2022	2022	0	VC!D13684
VCFTA	2023	2023	0	VC!E13684
VCFTA	2024	2024	0	VC!F13684
VCFTA	2025	2025	0	VC!G13684

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13684
VCFTA	2027	2027	0	VC!I13684
VN-EAEU	2022	2022	*	EAV!D13667
VN-EAEU	2023	2023	*	EAV!E13667
VN-EAEU	2024	2024	*	EAV!F13667
VN-EAEU	2025	2025	*	EAV!G13667
VN-EAEU	2026	2026	*	EAV!H13667
VN-EAEU	2027	2027	*	EAV!I13667
AHKFTA	2022	2022	0	AKH!D13667
AHKFTA	2023	2023	0	AKH!E13667
AHKFTA	2024	2024	0	AKH!F13667
AHKFTA	2025	2025	0	AKH!G13667
AHKFTA	2026	2026	0	AKH!H13667
AHKFTA	2027	2027	0	AKH!I13667
EVFTA	2022	2022	0	EV-NK!D13682
EVFTA	2023	2023	0	EV-NK!E13682
EVFTA	2024	2024	0	EV-NK!F13682
EVFTA	2025	2025	0	EV-NK!G13682
EVFTA	2026	2026	0	EV-NK!H13682
EVFTA	2027	2027	0	EV-NK!I13682
UKVFTA	2022	2022	0	UKV!D13681
UKVFTA	2023	2023	0	UKV!E13681
UKVFTA	2024	2024	0	UKV!F13681
UKVFTA	2025	2025	0	UKV!G13681
UKVFTA	2026	2026	0	UKV!H13681
UKVFTA	2027	2027	0	UKV!I13681

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13661
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13661
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13661
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13661
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13661
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13661
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13661
RCEP A	2022	2022	0	RCEPT-A!D13669
RCEP A	2023	2023	0	RCEPT-A!E13669
RCEP A	2024	2024	0	RCEPT-A!F13669
RCEP A	2025	2025	0	RCEPT-A!G13669
RCEP A	2026	2026	0	RCEPT-A!H13669
RCEP A	2027	2027	0	RCEPT-A!I13669
RCEP B	2022	2022	0	B!D13669
RCEP B	2023	2023	0	B!E13669
RCEP B	2024	2024	0	B!F13669
RCEP B	2025	2025	0	B!G13669
RCEP B	2026	2026	0	B!H13669
RCEP B	2027	2027	0	B!I13669
RCEP C	2022	2022	0	C!D13669
RCEP C	2023	2023	0	C!E13669
RCEP C	2024	2024	0	C!F13669
RCEP C	2025	2025	0	C!G13669
RCEP C	2026	2026	0	C!H13669
RCEP C	2027	2027	0	C!I13669
RCEP D	2022	2022	0	D!D13668

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13668
RCEP D	2024	2024	0	D!F13668
RCEP D	2025	2025	0	D!G13668
RCEP D	2026	2026	0	D!H13668
RCEP D	2027	2027	0	D!I13668
RCEP E	2022	2022	0	E!D13672
RCEP E	2023	2023	0	E!E13672
RCEP E	2024	2024	0	E!F13672
RCEP E	2025	2025	0	E!G13672
RCEP E	2026	2026	0	E!H13672
RCEP E	2027	2027	0	E!I13672
RCEP F	2022	2022	0	F!D13669
RCEP F	2023	2023	0	F!E13669
RCEP F	2024	2024	0	F!F13669
RCEP F	2025	2025	0	F!G13669
RCEP F	2026	2026	0	F!H13669
RCEP F	2027	2027	0	F!I13669
VIFTA	2024	2024	0	VI!F12687
VIFTA	2025	2025	0	VI!G12687
VIFTA	2026	2026	0	VI!H12687
VIFTA	2027	2027	0	VI!I12687

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 8470.21.00. 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 8470.21.00 was checked against BT2026 (cell BT2026!N14308), 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
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.