Vietnam Tariff Intelligence

HS 8474.20.21 detail

HS code	8474.20.21
Description	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand / - Crushing or grinding machines: / - - Not electrically operated: / - - - For stone
Unit	chiếc
Generated	10/11/2026 07:08:57
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/84742021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14378
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N14378
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14378
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 (-KH)	0% (except KH)	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-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	1.1	1.1%	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!E13723
ATIGA	2022	2022	0	AT!E13664
ATIGA	2023	2023	0	AT!F13664
ATIGA	2024	2024	0	AT!G13664
ATIGA	2025	2025	0	AT!H13664
ATIGA	2026	2026	0	AT!I13664
ATIGA	2027	2027	0	AT!J13664
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13718
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13718
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13718
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13718

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13718
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13718
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13719
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13719
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13719
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13719
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13719
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13719
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13722
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13670
AIFTA	30/12/2022	2022	0	AI!F13678
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13678
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13678
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13678
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13678
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13678
VKFTA	2022	2022	0	VK!E13709
VKFTA	2023	2023	0	VK!F13709
VKFTA	2024	2024	0	VK!G13709
VKFTA	2025	2025	0	VK!H13709
VKFTA	2026	2026	0	VK!I13709
VKFTA	2027	2027	0	VK!J13709
VCFTA	2022	2022	0	VC!D13758
VCFTA	2023	2023	0	VC!E13758
VCFTA	2024	2024	0	VC!F13758
VCFTA	2025	2025	0	VC!G13758

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13758
VCFTA	2027	2027	0	VC!I13758
VN-EAEU	2022	2022	0	EAV!D13741
VN-EAEU	2023	2023	0	EAV!E13741
VN-EAEU	2024	2024	0	EAV!F13741
VN-EAEU	2025	2025	0	EAV!G13741
VN-EAEU	2026	2026	0	EAV!H13741
VN-EAEU	2027	2027	0	EAV!I13741
AHKFTA	2022	2022	0	AKH!D13741
AHKFTA	2023	2023	0	AKH!E13741
AHKFTA	2024	2024	0	AKH!F13741
AHKFTA	2025	2025	0	AKH!G13741
AHKFTA	2026	2026	0	AKH!H13741
AHKFTA	2027	2027	0	AKH!I13741
EVFTA	2022	2022	0	EV-NK!D13756
EVFTA	2023	2023	0	EV-NK!E13756
EVFTA	2024	2024	0	EV-NK!F13756
EVFTA	2025	2025	0	EV-NK!G13756
EVFTA	2026	2026	0	EV-NK!H13756
EVFTA	2027	2027	0	EV-NK!I13756
UKVFTA	2022	2022	0	UKV!D13755
UKVFTA	2023	2023	0	UKV!E13755
UKVFTA	2024	2024	0	UKV!F13755
UKVFTA	2025	2025	0	UKV!G13755
UKVFTA	2026	2026	0	UKV!H13755
UKVFTA	2027	2027	0	UKV!I13755

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13735
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13735
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13735
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13735
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13735
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13735
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13735
RCEP A	2022	2022	0	RCEPT-A!D13743
RCEP A	2023	2023	0	RCEPT-A!E13743
RCEP A	2024	2024	0	RCEPT-A!F13743
RCEP A	2025	2025	0	RCEPT-A!G13743
RCEP A	2026	2026	0	RCEPT-A!H13743
RCEP A	2027	2027	0	RCEPT-A!I13743
RCEP B	2022	2022	0	B!D13743
RCEP B	2023	2023	0	B!E13743
RCEP B	2024	2024	0	B!F13743
RCEP B	2025	2025	0	B!G13743
RCEP B	2026	2026	0	B!H13743
RCEP B	2027	2027	0	B!I13743
RCEP C	2022	2022	0	C!D13743
RCEP C	2023	2023	0	C!E13743
RCEP C	2024	2024	0	C!F13743
RCEP C	2025	2025	0	C!G13743
RCEP C	2026	2026	0	C!H13743
RCEP C	2027	2027	0	C!I13743
RCEP D	2022	2022	0	D!D13742

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13742
RCEP D	2024	2024	0	D!F13742
RCEP D	2025	2025	0	D!G13742
RCEP D	2026	2026	0	D!H13742
RCEP D	2027	2027	0	D!I13742
RCEP E	2022	2022	0	E!D13746
RCEP E	2023	2023	0	E!E13746
RCEP E	2024	2024	0	E!F13746
RCEP E	2025	2025	0	E!G13746
RCEP E	2026	2026	0	E!H13746
RCEP E	2027	2027	0	E!I13746
RCEP F	2022	2022	0	F!D13743
RCEP F	2023	2023	0	F!E13743
RCEP F	2024	2024	0	F!F13743
RCEP F	2025	2025	0	F!G13743
RCEP F	2026	2026	0	F!H13743
RCEP F	2027	2027	0	F!I13743
VIFTA	2024	2024	1.7	VI!F12757
VIFTA	2025	2025	1.4	VI!G12757
VIFTA	2026	2026	1.1	VI!H12757
VIFTA	2027	2027	0.9	VI!I12757

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 8474.20 has 4 lines; 8474.20.21 is distinguished from its siblings by: For stone.	8474.20.11 For stone; 8474.20.19 Other; 8474.20.29 Other	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 8474.20.21. 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 2% for 8474.20.21 was checked against BT2026 (cell BT2026!N14378), 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.