Vietnam Tariff Intelligence

HS 8474.90.00 detail

HS code	8474.90.00
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 / - Parts
Unit	chiếc
Generated	02/11/2026 23:45:08
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/84749000/

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!K14397
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14397
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14397
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!E13742
ATIGA	2022	2022	0	AT!E13683
ATIGA	2023	2023	0	AT!F13683
ATIGA	2024	2024	0	AT!G13683
ATIGA	2025	2025	0	AT!H13683
ATIGA	2026	2026	0	AT!I13683
ATIGA	2027	2027	0	AT!J13683
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13737
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13737
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13737
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13737

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13737
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13737
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13738
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13738
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13738
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13738
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13738
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13738
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13741
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13689
AIFTA	30/12/2022	2022	0	AI!F13697
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13697
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13697
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13697
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13697
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13697
VKFTA	2022	2022	0	VK!E13728
VKFTA	2023	2023	0	VK!F13728
VKFTA	2024	2024	0	VK!G13728
VKFTA	2025	2025	0	VK!H13728
VKFTA	2026	2026	0	VK!I13728
VKFTA	2027	2027	0	VK!J13728
VCFTA	2022	2022	0	VC!D13777
VCFTA	2023	2023	0	VC!E13777
VCFTA	2024	2024	0	VC!F13777
VCFTA	2025	2025	0	VC!G13777

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13777
VCFTA	2027	2027	0	VC!I13777
VN-EAEU	2022	2022	*	EAV!D13760
VN-EAEU	2023	2023	*	EAV!E13760
VN-EAEU	2024	2024	*	EAV!F13760
VN-EAEU	2025	2025	*	EAV!G13760
VN-EAEU	2026	2026	*	EAV!H13760
VN-EAEU	2027	2027	*	EAV!I13760
AHKFTA	2022	2022	0	AKH!D13760
AHKFTA	2023	2023	0	AKH!E13760
AHKFTA	2024	2024	0	AKH!F13760
AHKFTA	2025	2025	0	AKH!G13760
AHKFTA	2026	2026	0	AKH!H13760
AHKFTA	2027	2027	0	AKH!I13760
EVFTA	2022	2022	0	EV-NK!D13775
EVFTA	2023	2023	0	EV-NK!E13775
EVFTA	2024	2024	0	EV-NK!F13775
EVFTA	2025	2025	0	EV-NK!G13775
EVFTA	2026	2026	0	EV-NK!H13775
EVFTA	2027	2027	0	EV-NK!I13775
UKVFTA	2022	2022	0	UKV!D13774
UKVFTA	2023	2023	0	UKV!E13774
UKVFTA	2024	2024	0	UKV!F13774
UKVFTA	2025	2025	0	UKV!G13774
UKVFTA	2026	2026	0	UKV!H13774
UKVFTA	2027	2027	0	UKV!I13774

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13754
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13754
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13754
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13754
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13754
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13754
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13754
RCEP A	2022	2022	0	RCEPT-A!D13762
RCEP A	2023	2023	0	RCEPT-A!E13762
RCEP A	2024	2024	0	RCEPT-A!F13762
RCEP A	2025	2025	0	RCEPT-A!G13762
RCEP A	2026	2026	0	RCEPT-A!H13762
RCEP A	2027	2027	0	RCEPT-A!I13762
RCEP B	2022	2022	0	B!D13762
RCEP B	2023	2023	0	B!E13762
RCEP B	2024	2024	0	B!F13762
RCEP B	2025	2025	0	B!G13762
RCEP B	2026	2026	0	B!H13762
RCEP B	2027	2027	0	B!I13762
RCEP C	2022	2022	0	C!D13762
RCEP C	2023	2023	0	C!E13762
RCEP C	2024	2024	0	C!F13762
RCEP C	2025	2025	0	C!G13762
RCEP C	2026	2026	0	C!H13762
RCEP C	2027	2027	0	C!I13762
RCEP D	2022	2022	0	D!D13761

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13761
RCEP D	2024	2024	0	D!F13761
RCEP D	2025	2025	0	D!G13761
RCEP D	2026	2026	0	D!H13761
RCEP D	2027	2027	0	D!I13761
RCEP E	2022	2022	0	E!D13765
RCEP E	2023	2023	0	E!E13765
RCEP E	2024	2024	0	E!F13765
RCEP E	2025	2025	0	E!G13765
RCEP E	2026	2026	0	E!H13765
RCEP E	2027	2027	0	E!I13765
RCEP F	2022	2022	0	F!D13762
RCEP F	2023	2023	0	F!E13762
RCEP F	2024	2024	0	F!F13762
RCEP F	2025	2025	0	F!G13762
RCEP F	2026	2026	0	F!H13762
RCEP F	2027	2027	0	F!I13762
VIFTA	2024	2024	0	VI!F12776
VIFTA	2025	2025	0	VI!G12776
VIFTA	2026	2026	0	VI!H12776
VIFTA	2027	2027	0	VI!I12776

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8474.90.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8474.90.00	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 8474.90.00. 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 8474.90.00 was checked against BT2026 (cell BT2026!N14397), 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.