Vietnam Tariff Intelligence

HS 8475.21.00 detail

HS code	8475.21.00
Description	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware / - Machines for manufacturing or hot working glass or glassware: / - - Machines for making optical fibres and preforms thereof
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84752100/

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!K14401
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14401
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14401
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!E13747
ATIGA	2022	2022	0	AT!E13688
ATIGA	2023	2023	0	AT!F13688
ATIGA	2024	2024	0	AT!G13688
ATIGA	2025	2025	0	AT!H13688
ATIGA	2026	2026	0	AT!I13688
ATIGA	2027	2027	0	AT!J13688
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13742
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13742
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13742
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13742
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13742
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13743
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13743
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13743
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13743
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13743
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13743
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13746
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13694
AIFTA	30/12/2022	2022	0	AI!F13702
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13702
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13702
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13702
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13702
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13702
VKFTA	2022	2022	0	VK!E13733
VKFTA	2023	2023	0	VK!F13733
VKFTA	2024	2024	0	VK!G13733
VKFTA	2025	2025	0	VK!H13733
VKFTA	2026	2026	0	VK!I13733
VKFTA	2027	2027	0	VK!J13733
VCFTA	2022	2022	0	VC!D13782
VCFTA	2023	2023	0	VC!E13782
VCFTA	2024	2024	0	VC!F13782
VCFTA	2025	2025	0	VC!G13782

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13782
VCFTA	2027	2027	0	VC!I13782
VN-EAEU	2022	2022	*	EAV!D13765
VN-EAEU	2023	2023	*	EAV!E13765
VN-EAEU	2024	2024	*	EAV!F13765
VN-EAEU	2025	2025	*	EAV!G13765
VN-EAEU	2026	2026	*	EAV!H13765
VN-EAEU	2027	2027	*	EAV!I13765
AHKFTA	2022	2022	0	AKH!D13765
AHKFTA	2023	2023	0	AKH!E13765
AHKFTA	2024	2024	0	AKH!F13765
AHKFTA	2025	2025	0	AKH!G13765
AHKFTA	2026	2026	0	AKH!H13765
AHKFTA	2027	2027	0	AKH!I13765
EVFTA	2022	2022	0	EV-NK!D13780
EVFTA	2023	2023	0	EV-NK!E13780
EVFTA	2024	2024	0	EV-NK!F13780
EVFTA	2025	2025	0	EV-NK!G13780
EVFTA	2026	2026	0	EV-NK!H13780
EVFTA	2027	2027	0	EV-NK!I13780
UKVFTA	2022	2022	0	UKV!D13779
UKVFTA	2023	2023	0	UKV!E13779
UKVFTA	2024	2024	0	UKV!F13779
UKVFTA	2025	2025	0	UKV!G13779
UKVFTA	2026	2026	0	UKV!H13779
UKVFTA	2027	2027	0	UKV!I13779

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13759
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13759
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13759
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13759
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13759
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13759
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13759
RCEP A	2022	2022	0	RCEPT-A!D13767
RCEP A	2023	2023	0	RCEPT-A!E13767
RCEP A	2024	2024	0	RCEPT-A!F13767
RCEP A	2025	2025	0	RCEPT-A!G13767
RCEP A	2026	2026	0	RCEPT-A!H13767
RCEP A	2027	2027	0	RCEPT-A!I13767
RCEP B	2022	2022	0	B!D13767
RCEP B	2023	2023	0	B!E13767
RCEP B	2024	2024	0	B!F13767
RCEP B	2025	2025	0	B!G13767
RCEP B	2026	2026	0	B!H13767
RCEP B	2027	2027	0	B!I13767
RCEP C	2022	2022	0	C!D13767
RCEP C	2023	2023	0	C!E13767
RCEP C	2024	2024	0	C!F13767
RCEP C	2025	2025	0	C!G13767
RCEP C	2026	2026	0	C!H13767
RCEP C	2027	2027	0	C!I13767
RCEP D	2022	2022	0	D!D13766

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13766
RCEP D	2024	2024	0	D!F13766
RCEP D	2025	2025	0	D!G13766
RCEP D	2026	2026	0	D!H13766
RCEP D	2027	2027	0	D!I13766
RCEP E	2022	2022	0	E!D13770
RCEP E	2023	2023	0	E!E13770
RCEP E	2024	2024	0	E!F13770
RCEP E	2025	2025	0	E!G13770
RCEP E	2026	2026	0	E!H13770
RCEP E	2027	2027	0	E!I13770
RCEP F	2022	2022	0	F!D13767
RCEP F	2023	2023	0	F!E13767
RCEP F	2024	2024	0	F!F13767
RCEP F	2025	2025	0	F!G13767
RCEP F	2026	2026	0	F!H13767
RCEP F	2027	2027	0	F!I13767
VIFTA	2024	2024	0	VI!F12780
VIFTA	2025	2025	0	VI!G12780
VIFTA	2026	2026	0	VI!H12780
VIFTA	2027	2027	0	VI!I12780

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8475.21.00. 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 8475.21.00 was checked against BT2026 (cell BT2026!N14401), 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.