Vietnam Tariff Intelligence

HS 8476.21.00 detail

HS code	8476.21.00
Description	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines / - Automatic beverage-vending machines: / - - Incorporating heating or refrigerating devices
Unit	chiếc
Generated	09/11/2026 03:48:13
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/84762100/

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!K14408
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14408
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14408
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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!E13755

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13696
ATIGA	2023	2023	0	AT!F13696
ATIGA	2024	2024	0	AT!G13696
ATIGA	2025	2025	0	AT!H13696
ATIGA	2026	2026	0	AT!I13696
ATIGA	2027	2027	0	AT!J13696
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13750
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13750
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13750
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13750
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13750
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13750
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13751
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13751
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13751
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13751
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13751
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13754
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13702
AIFTA	30/12/2022	2022	0	AI!F13710
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13710
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13710
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13710
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13710
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13710

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13741
VKFTA	2023	2023	0	VK!F13741
VKFTA	2024	2024	0	VK!G13741
VKFTA	2025	2025	0	VK!H13741
VKFTA	2026	2026	0	VK!I13741
VKFTA	2027	2027	0	VK!J13741
VCFTA	2022	2022	0	VC!D13790
VCFTA	2023	2023	0	VC!E13790
VCFTA	2024	2024	0	VC!F13790
VCFTA	2025	2025	0	VC!G13790
VCFTA	2026	2026	0	VC!H13790
VCFTA	2027	2027	0	VC!I13790
VN-EAEU	2022	2022	0	EAV!D13773
VN-EAEU	2023	2023	0	EAV!E13773
VN-EAEU	2024	2024	0	EAV!F13773
VN-EAEU	2025	2025	0	EAV!G13773
VN-EAEU	2026	2026	0	EAV!H13773
VN-EAEU	2027	2027	0	EAV!I13773
AHKFTA	2022	2022	0	AKH!D13773
AHKFTA	2023	2023	0	AKH!E13773
AHKFTA	2024	2024	0	AKH!F13773
AHKFTA	2025	2025	0	AKH!G13773
AHKFTA	2026	2026	0	AKH!H13773
AHKFTA	2027	2027	0	AKH!I13773
EVFTA	2022	2022	0	EV-NK!D13788
EVFTA	2023	2023	0	EV-NK!E13788

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13788
EVFTA	2025	2025	0	EV-NK!G13788
EVFTA	2026	2026	0	EV-NK!H13788
EVFTA	2027	2027	0	EV-NK!I13788
UKVFTA	2022	2022	0	UKV!D13787
UKVFTA	2023	2023	0	UKV!E13787
UKVFTA	2024	2024	0	UKV!F13787
UKVFTA	2025	2025	0	UKV!G13787
UKVFTA	2026	2026	0	UKV!H13787
UKVFTA	2027	2027	0	UKV!I13787
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13767
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13767
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13767
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13767
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13767
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13767
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13767
RCEP A	2022	2022	0	RCEPT-A!D13775
RCEP A	2023	2023	0	RCEPT-A!E13775
RCEP A	2024	2024	0	RCEPT-A!F13775
RCEP A	2025	2025	0	RCEPT-A!G13775
RCEP A	2026	2026	0	RCEPT-A!H13775
RCEP A	2027	2027	0	RCEPT-A!I13775
RCEP B	2022	2022	0	B!D13775
RCEP B	2023	2023	0	B!E13775
RCEP B	2024	2024	0	B!F13775

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13775
RCEP B	2026	2026	0	B!H13775
RCEP B	2027	2027	0	B!I13775
RCEP C	2022	2022	0	C!D13775
RCEP C	2023	2023	0	C!E13775
RCEP C	2024	2024	0	C!F13775
RCEP C	2025	2025	0	C!G13775
RCEP C	2026	2026	0	C!H13775
RCEP C	2027	2027	0	C!I13775
RCEP D	2022	2022	0	D!D13774
RCEP D	2023	2023	0	D!E13774
RCEP D	2024	2024	0	D!F13774
RCEP D	2025	2025	0	D!G13774
RCEP D	2026	2026	0	D!H13774
RCEP D	2027	2027	0	D!I13774
RCEP E	2022	2022	0	E!D13778
RCEP E	2023	2023	0	E!E13778
RCEP E	2024	2024	0	E!F13778
RCEP E	2025	2025	0	E!G13778
RCEP E	2026	2026	0	E!H13778
RCEP E	2027	2027	0	E!I13778
RCEP F	2022	2022	0	F!D13775
RCEP F	2023	2023	0	F!E13775
RCEP F	2024	2024	0	F!F13775
RCEP F	2025	2025	0	F!G13775
RCEP F	2026	2026	0	F!H13775

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13775
VIFTA	2024	2024	0	VI!F12787
VIFTA	2025	2025	0	VI!G12787
VIFTA	2026	2026	0	VI!H12787
VIFTA	2027	2027	0	VI!I12787

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
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 8476.21.00. 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 8476.21.00 was checked against BT2026 (cell BT2026!N14408), 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.