

HS 8477.10.39 detail

HS code	8477.10.39
Description	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter / - Injection-moulding machines: / - - For moulding plastics: / - - - Other
Unit	chiếc/bộ
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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/84771039/

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!K14423
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14423
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14423
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

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E13771
ATIGA	2022	2022	0	AT!E13712
ATIGA	2023	2023	0	AT!F13712
ATIGA	2024	2024	0	AT!G13712
ATIGA	2025	2025	0	AT!H13712
ATIGA	2026	2026	0	AT!I13712
ATIGA	2027	2027	0	AT!J13712
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13766
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13766
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13766

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13766
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13766
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13766
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13767
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13767
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13767
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13767
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13767
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13767
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13770
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13718
AIFTA	30/12/2022	2022	0	AI!F13726
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13726
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13726
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13726
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13726
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13726
VKFTA	2022	2022	0	VK!E13757
VKFTA	2023	2023	0	VK!F13757
VKFTA	2024	2024	0	VK!G13757
VKFTA	2025	2025	0	VK!H13757
VKFTA	2026	2026	0	VK!I13757
VKFTA	2027	2027	0	VK!J13757
VCFTA	2022	2022	0	VC!D13806
VCFTA	2023	2023	0	VC!E13806
VCFTA	2024	2024	0	VC!F13806

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13806
VCFTA	2026	2026	0	VC!H13806
VCFTA	2027	2027	0	VC!I13806
VN-EAEU	2022	2022	*	EAV!D13789
VN-EAEU	2023	2023	*	EAV!E13789
VN-EAEU	2024	2024	*	EAV!F13789
VN-EAEU	2025	2025	*	EAV!G13789
VN-EAEU	2026	2026	*	EAV!H13789
VN-EAEU	2027	2027	*	EAV!I13789
AHKFTA	2022	2022	0	AKH!D13789
AHKFTA	2023	2023	0	AKH!E13789
AHKFTA	2024	2024	0	AKH!F13789
AHKFTA	2025	2025	0	AKH!G13789
AHKFTA	2026	2026	0	AKH!H13789
AHKFTA	2027	2027	0	AKH!I13789
EVFTA	2022	2022	0	EV-NK!D13804
EVFTA	2023	2023	0	EV-NK!E13804
EVFTA	2024	2024	0	EV-NK!F13804
EVFTA	2025	2025	0	EV-NK!G13804
EVFTA	2026	2026	0	EV-NK!H13804
EVFTA	2027	2027	0	EV-NK!I13804
UKVFTA	2022	2022	0	UKV!D13803
UKVFTA	2023	2023	0	UKV!E13803
UKVFTA	2024	2024	0	UKV!F13803
UKVFTA	2025	2025	0	UKV!G13803
UKVFTA	2026	2026	0	UKV!H13803

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13803
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13783
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13783
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13783
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13783
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13783
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13783
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13783
RCEP A	2022	2022	0	RCEPT-A!D13791
RCEP A	2023	2023	0	RCEPT-A!E13791
RCEP A	2024	2024	0	RCEPT-A!F13791
RCEP A	2025	2025	0	RCEPT-A!G13791
RCEP A	2026	2026	0	RCEPT-A!H13791
RCEP A	2027	2027	0	RCEPT-A!I13791
RCEP B	2022	2022	0	B!D13791
RCEP B	2023	2023	0	B!E13791
RCEP B	2024	2024	0	B!F13791
RCEP B	2025	2025	0	B!G13791
RCEP B	2026	2026	0	B!H13791
RCEP B	2027	2027	0	B!I13791
RCEP C	2022	2022	0	C!D13791
RCEP C	2023	2023	0	C!E13791
RCEP C	2024	2024	0	C!F13791
RCEP C	2025	2025	0	C!G13791
RCEP C	2026	2026	0	C!H13791
RCEP C	2027	2027	0	C!I13791

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13790
RCEP D	2023	2023	0	D!E13790
RCEP D	2024	2024	0	D!F13790
RCEP D	2025	2025	0	D!G13790
RCEP D	2026	2026	0	D!H13790
RCEP D	2027	2027	0	D!I13790
RCEP E	2022	2022	0	E!D13794
RCEP E	2023	2023	0	E!E13794
RCEP E	2024	2024	0	E!F13794
RCEP E	2025	2025	0	E!G13794
RCEP E	2026	2026	0	E!H13794
RCEP E	2027	2027	0	E!I13794
RCEP F	2022	2022	0	F!D13791
RCEP F	2023	2023	0	F!E13791
RCEP F	2024	2024	0	F!F13791
RCEP F	2025	2025	0	F!G13791
RCEP F	2026	2026	0	F!H13791
RCEP F	2027	2027	0	F!I13791
VIFTA	2024	2024	0	VI!F12802
VIFTA	2025	2025	0	VI!G12802
VIFTA	2026	2026	0	VI!H12802
VIFTA	2027	2027	0	VI!I12802

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8477.10 has 3 lines; 8477.10.39 is distinguished from its siblings by: Other.	8477.10.10 For moulding rubber; 8477.10.31 Poly (vinyl chloride) injection moulding machines	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 8477.10.39. 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 8477.10.39 was checked against BT2026 (cell BT2026!N14423), 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.