

## HS 8477.80.40 detail

|                     |                                                                                                                                                                                                                                                                                   |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8477.80.40                                                                                                                                                                                                                                                                        |
| Description         | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter / - Other machinery: / - - For working plastics or for the manufacture of products from plastics, not electrically operated |
| Unit                | chiếc/bộ                                                                                                                                                                                                                                                                          |
| Generated           | 01/11/2026 06:21:49                                                                                                                                                                                                                                                               |
| 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                | <a href="https://vietnamtariff.com/hs-code/84778040/">https://vietnamtariff.com/hs-code/84778040/</a>                                                                                                                                                                             |

### 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!K14442 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14442 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14442 |
| 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<br>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!E13790 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E13731 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F13731 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G13731 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H13731 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I13731 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J13731 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E13785 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F13785 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G13785 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H13785   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I13785   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J13785   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E13786   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F13786   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G13786   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H13786   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I13786   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J13786   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F13789   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H13737 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F13745   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G13745   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H13745   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I13745   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J13745   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K13745   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E13776   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F13776   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G13776   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H13776   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I13776   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J13776   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D13825   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E13825   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F13825   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G13825    |
| VCFTA   | 2026   | 2026 | 0            | VC!H13825    |
| VCFTA   | 2027   | 2027 | 0            | VC!I13825    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D13808   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E13808   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F13808   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G13808   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H13808   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I13808   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D13808   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E13808   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F13808   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G13808   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H13808   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I13808   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D13823 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E13823 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F13823 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G13823 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H13823 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I13823 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D13822   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E13822   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F13822   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G13822   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H13822   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I13822     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D13802   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E13802   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F13802   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G13802   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H13802   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I13802   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J13802   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D13810 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E13810 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F13810 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G13810 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H13810 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I13810 |
| RCEP B | 2022   | 2022           | 0            | B!D13810       |
| RCEP B | 2023   | 2023           | 0            | B!E13810       |
| RCEP B | 2024   | 2024           | 0            | B!F13810       |
| RCEP B | 2025   | 2025           | 0            | B!G13810       |
| RCEP B | 2026   | 2026           | 0            | B!H13810       |
| RCEP B | 2027   | 2027           | 0            | B!I13810       |
| RCEP C | 2022   | 2022           | 0            | C!D13810       |
| RCEP C | 2023   | 2023           | 0            | C!E13810       |
| RCEP C | 2024   | 2024           | 0            | C!F13810       |
| RCEP C | 2025   | 2025           | 0            | C!G13810       |
| RCEP C | 2026   | 2026           | 0            | C!H13810       |
| RCEP C | 2027   | 2027           | 0            | C!I13810       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D13809  |
| RCEP D | 2023   | 2023 | 0            | D!E13809  |
| RCEP D | 2024   | 2024 | 0            | D!F13809  |
| RCEP D | 2025   | 2025 | 0            | D!G13809  |
| RCEP D | 2026   | 2026 | 0            | D!H13809  |
| RCEP D | 2027   | 2027 | 0            | D!I13809  |
| RCEP E | 2022   | 2022 | 0            | E!D13813  |
| RCEP E | 2023   | 2023 | 0            | E!E13813  |
| RCEP E | 2024   | 2024 | 0            | E!F13813  |
| RCEP E | 2025   | 2025 | 0            | E!G13813  |
| RCEP E | 2026   | 2026 | 0            | E!H13813  |
| RCEP E | 2027   | 2027 | 0            | E!I13813  |
| RCEP F | 2022   | 2022 | 0            | F!D13810  |
| RCEP F | 2023   | 2023 | 0            | F!E13810  |
| RCEP F | 2024   | 2024 | 0            | F!F13810  |
| RCEP F | 2025   | 2025 | 0            | F!G13810  |
| RCEP F | 2026   | 2026 | 0            | F!H13810  |
| RCEP F | 2027   | 2027 | 0            | F!I13810  |
| VIFTA  | 2024   | 2024 | 0            | VI!F12821 |
| VIFTA  | 2025   | 2025 | 0            | VI!G12821 |
| VIFTA  | 2026   | 2026 | 0            | VI!H12821 |
| VIFTA  | 2027   | 2027 | 0            | VI!I12821 |

### 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 8477.80 has 5 lines; 8477.80.40 is distinguished from its siblings by: For working plastics or for the manufacture of products from plastics, not electrically operated. | 8477.80.10 For working rubber or for the manufacture of products from rubber, electrically operated; 8477.80.20 For working rubber or for the manufacture of products from rubber, not electrically operated; 8477.80.31 Lamination presses for the manufacture of printed circuit boards or printed wiring boards; 8477.80.39 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 8477.80.40. 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 8477.80.40 was checked against BT2026 (cell BT2026!N14442), 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.