Vietnam Tariff Intelligence

HS 8479.60.00 detail

HS code	8479.60.00
Description	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter / - Evaporative air coolers
Unit	chiếc
Generated	01/11/2026 23:55:35
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/84796000/

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!K14467
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14467
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14467
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!E13817
ATIGA	2022	2022	0	AT!E13758
ATIGA	2023	2023	0	AT!F13758
ATIGA	2024	2024	0	AT!G13758
ATIGA	2025	2025	0	AT!H13758
ATIGA	2026	2026	0	AT!I13758
ATIGA	2027	2027	0	AT!J13758
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13812
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13812
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13812

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13812
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13812
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13812
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13813
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13813
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13813
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13813
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13813
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13813
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13816
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13764
AIFTA	30/12/2022	2022	0	AI!F13772
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13772
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13772
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13772
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13772
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13772
VKFTA	2022	2022	0	VK!E13803
VKFTA	2023	2023	0	VK!F13803
VKFTA	2024	2024	0	VK!G13803
VKFTA	2025	2025	0	VK!H13803
VKFTA	2026	2026	0	VK!I13803
VKFTA	2027	2027	0	VK!J13803
VCFTA	2022	2022	0	VC!D13852
VCFTA	2023	2023	0	VC!E13852
VCFTA	2024	2024	0	VC!F13852

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13852
VCFTA	2026	2026	0	VC!H13852
VCFTA	2027	2027	0	VC!I13852
VN-EAEU	2022	2022	*	EAV!D13835
VN-EAEU	2023	2023	*	EAV!E13835
VN-EAEU	2024	2024	*	EAV!F13835
VN-EAEU	2025	2025	*	EAV!G13835
VN-EAEU	2026	2026	*	EAV!H13835
VN-EAEU	2027	2027	*	EAV!I13835
AHKFTA	2022	2022	0	AKH!D13835
AHKFTA	2023	2023	0	AKH!E13835
AHKFTA	2024	2024	0	AKH!F13835
AHKFTA	2025	2025	0	AKH!G13835
AHKFTA	2026	2026	0	AKH!H13835
AHKFTA	2027	2027	0	AKH!I13835
EVFTA	2022	2022	0	EV-NK!D13850
EVFTA	2023	2023	0	EV-NK!E13850
EVFTA	2024	2024	0	EV-NK!F13850
EVFTA	2025	2025	0	EV-NK!G13850
EVFTA	2026	2026	0	EV-NK!H13850
EVFTA	2027	2027	0	EV-NK!I13850
UKVFTA	2022	2022	0	UKV!D13849
UKVFTA	2023	2023	0	UKV!E13849
UKVFTA	2024	2024	0	UKV!F13849
UKVFTA	2025	2025	0	UKV!G13849
UKVFTA	2026	2026	0	UKV!H13849

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13849
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13829
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13829
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13829
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13829
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13829
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13829
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13829
RCEP A	2022	2022	0	RCEPT-A!D13837
RCEP A	2023	2023	0	RCEPT-A!E13837
RCEP A	2024	2024	0	RCEPT-A!F13837
RCEP A	2025	2025	0	RCEPT-A!G13837
RCEP A	2026	2026	0	RCEPT-A!H13837
RCEP A	2027	2027	0	RCEPT-A!I13837
RCEP B	2022	2022	0	B!D13837
RCEP B	2023	2023	0	B!E13837
RCEP B	2024	2024	0	B!F13837
RCEP B	2025	2025	0	B!G13837
RCEP B	2026	2026	0	B!H13837
RCEP B	2027	2027	0	B!I13837
RCEP C	2022	2022	0	C!D13837
RCEP C	2023	2023	0	C!E13837
RCEP C	2024	2024	0	C!F13837
RCEP C	2025	2025	0	C!G13837
RCEP C	2026	2026	0	C!H13837
RCEP C	2027	2027	0	C!I13837

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13836
RCEP D	2023	2023	0	D!E13836
RCEP D	2024	2024	0	D!F13836
RCEP D	2025	2025	0	D!G13836
RCEP D	2026	2026	0	D!H13836
RCEP D	2027	2027	0	D!I13836
RCEP E	2022	2022	0	E!D13840
RCEP E	2023	2023	0	E!E13840
RCEP E	2024	2024	0	E!F13840
RCEP E	2025	2025	0	E!G13840
RCEP E	2026	2026	0	E!H13840
RCEP E	2027	2027	0	E!I13840
RCEP F	2022	2022	0	F!D13837
RCEP F	2023	2023	0	F!E13837
RCEP F	2024	2024	0	F!F13837
RCEP F	2025	2025	0	F!G13837
RCEP F	2026	2026	0	F!H13837
RCEP F	2027	2027	0	F!I13837
VIFTA	2024	2024	0	VI!F12846
VIFTA	2025	2025	0	VI!G12846
VIFTA	2026	2026	0	VI!H12846
VIFTA	2027	2027	0	VI!I12846

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 8479.60.00. 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 8479.60.00 was checked against BT2026 (cell BT2026!N14467), 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

Item policy

Item policy
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.