Vietnam Tariff Intelligence

HS 8479.90.90 detail

HS code	8479.90.90
Description	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter / - Parts: / - - Other
Unit	chiếc
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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/84799090/

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!K14489
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14489
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14489
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!E13839
ATIGA	2022	2022	0	AT!E13780
ATIGA	2023	2023	0	AT!F13780
ATIGA	2024	2024	0	AT!G13780
ATIGA	2025	2025	0	AT!H13780
ATIGA	2026	2026	0	AT!I13780
ATIGA	2027	2027	0	AT!J13780
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13834
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13834
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13834

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13834
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13834
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13834
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13835
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13835
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13835
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13835
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13835
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13835
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13838
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13786
AIFTA	30/12/2022	2022	0	AI!F13794
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13794
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13794
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13794
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13794
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13794
VKFTA	2022	2022	0	VK!E13825
VKFTA	2023	2023	0	VK!F13825
VKFTA	2024	2024	0	VK!G13825
VKFTA	2025	2025	0	VK!H13825
VKFTA	2026	2026	0	VK!I13825
VKFTA	2027	2027	0	VK!J13825
VCFTA	2022	2022	0	VC!D13874
VCFTA	2023	2023	0	VC!E13874
VCFTA	2024	2024	0	VC!F13874

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13874
VCFTA	2026	2026	0	VC!H13874
VCFTA	2027	2027	0	VC!I13874
VN-EAEU	2022	2022	*	EAV!D13857
VN-EAEU	2023	2023	*	EAV!E13857
VN-EAEU	2024	2024	*	EAV!F13857
VN-EAEU	2025	2025	*	EAV!G13857
VN-EAEU	2026	2026	*	EAV!H13857
VN-EAEU	2027	2027	*	EAV!I13857
AHKFTA	2022	2022	0	AKH!D13857
AHKFTA	2023	2023	0	AKH!E13857
AHKFTA	2024	2024	0	AKH!F13857
AHKFTA	2025	2025	0	AKH!G13857
AHKFTA	2026	2026	0	AKH!H13857
AHKFTA	2027	2027	0	AKH!I13857
EVFTA	2022	2022	0	EV-NK!D13872
EVFTA	2023	2023	0	EV-NK!E13872
EVFTA	2024	2024	0	EV-NK!F13872
EVFTA	2025	2025	0	EV-NK!G13872
EVFTA	2026	2026	0	EV-NK!H13872
EVFTA	2027	2027	0	EV-NK!I13872
UKVFTA	2022	2022	0	UKV!D13871
UKVFTA	2023	2023	0	UKV!E13871
UKVFTA	2024	2024	0	UKV!F13871
UKVFTA	2025	2025	0	UKV!G13871
UKVFTA	2026	2026	0	UKV!H13871

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13871
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13851
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13851
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13851
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13851
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13851
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13851
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13851
RCEP A	2022	2022	0	RCEPT-A!D13859
RCEP A	2023	2023	0	RCEPT-A!E13859
RCEP A	2024	2024	0	RCEPT-A!F13859
RCEP A	2025	2025	0	RCEPT-A!G13859
RCEP A	2026	2026	0	RCEPT-A!H13859
RCEP A	2027	2027	0	RCEPT-A!I13859
RCEP B	2022	2022	0	B!D13859
RCEP B	2023	2023	0	B!E13859
RCEP B	2024	2024	0	B!F13859
RCEP B	2025	2025	0	B!G13859
RCEP B	2026	2026	0	B!H13859
RCEP B	2027	2027	0	B!I13859
RCEP C	2022	2022	0	C!D13859
RCEP C	2023	2023	0	C!E13859
RCEP C	2024	2024	0	C!F13859
RCEP C	2025	2025	0	C!G13859
RCEP C	2026	2026	0	C!H13859
RCEP C	2027	2027	0	C!I13859

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13858
RCEP D	2023	2023	0	D!E13858
RCEP D	2024	2024	0	D!F13858
RCEP D	2025	2025	0	D!G13858
RCEP D	2026	2026	0	D!H13858
RCEP D	2027	2027	0	D!I13858
RCEP E	2022	2022	0	E!D13862
RCEP E	2023	2023	0	E!E13862
RCEP E	2024	2024	0	E!F13862
RCEP E	2025	2025	0	E!G13862
RCEP E	2026	2026	0	E!H13862
RCEP E	2027	2027	0	E!I13862
RCEP F	2022	2022	0	F!D13859
RCEP F	2023	2023	0	F!E13859
RCEP F	2024	2024	0	F!F13859
RCEP F	2025	2025	0	F!G13859
RCEP F	2026	2026	0	F!H13859
RCEP F	2027	2027	0	F!I13859
VIFTA	2024	2024	0	VI!F12868
VIFTA	2025	2025	0	VI!G12868
VIFTA	2026	2026	0	VI!H12868
VIFTA	2027	2027	0	VI!I12868

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8479.90 has 3 lines; 8479.90.90 is distinguished from its siblings by: Other.	8479.90.10 Of goods of subheading 8479.89.10; 8479.90.50 Of goods of subheading 8479.89.50	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8479.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8479.90.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8479.90.90. 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 8479.90.90 was checked against BT2026 (cell BT2026!N14489), 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.