Vietnam Tariff Intelligence

HS 8471.49.10 detail

HS code	8471.49.10
Description	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included / - Other automatic data processing machines: / - - Other, presented in the form of systems: / - - - Personal computers excluding portable computers of subheading 8471.30
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84714910/

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!K14324
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14324
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14324
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
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-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!E13666
ATIGA	2022	2022	0	AT!E13607
ATIGA	2023	2023	0	AT!F13607
ATIGA	2024	2024	0	AT!G13607
ATIGA	2025	2025	0	AT!H13607
ATIGA	2026	2026	0	AT!I13607
ATIGA	2027	2027	0	AT!J13607
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13661
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13661
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13661
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13661

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13661
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13661
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13662
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13662
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13662
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13662
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13662
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13662
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13665
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13613
AIFTA	30/12/2022	2022	0	AI!F13621
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13621
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13621
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13621
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13621
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13621
VKFTA	2022	2022	0	VK!E13652
VKFTA	2023	2023	0	VK!F13652
VKFTA	2024	2024	0	VK!G13652
VKFTA	2025	2025	0	VK!H13652
VKFTA	2026	2026	0	VK!I13652
VKFTA	2027	2027	0	VK!J13652
VCFTA	2022	2022	0	VC!D13701
VCFTA	2023	2023	0	VC!E13701
VCFTA	2024	2024	0	VC!F13701
VCFTA	2025	2025	0	VC!G13701

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13701
VCFTA	2027	2027	0	VC!I13701
VN-EAEU	2022	2022	*	EAV!D13684
VN-EAEU	2023	2023	*	EAV!E13684
VN-EAEU	2024	2024	*	EAV!F13684
VN-EAEU	2025	2025	*	EAV!G13684
VN-EAEU	2026	2026	*	EAV!H13684
VN-EAEU	2027	2027	*	EAV!I13684
AHKFTA	2022	2022	0	AKH!D13684
AHKFTA	2023	2023	0	AKH!E13684
AHKFTA	2024	2024	0	AKH!F13684
AHKFTA	2025	2025	0	AKH!G13684
AHKFTA	2026	2026	0	AKH!H13684
AHKFTA	2027	2027	0	AKH!I13684
EVFTA	2022	2022	0	EV-NK!D13699
EVFTA	2023	2023	0	EV-NK!E13699
EVFTA	2024	2024	0	EV-NK!F13699
EVFTA	2025	2025	0	EV-NK!G13699
EVFTA	2026	2026	0	EV-NK!H13699
EVFTA	2027	2027	0	EV-NK!I13699
UKVFTA	2022	2022	0	UKV!D13698
UKVFTA	2023	2023	0	UKV!E13698
UKVFTA	2024	2024	0	UKV!F13698
UKVFTA	2025	2025	0	UKV!G13698
UKVFTA	2026	2026	0	UKV!H13698
UKVFTA	2027	2027	0	UKV!I13698

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13678
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13678
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13678
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13678
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13678
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13678
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13678
RCEP A	2022	2022	0	RCEPT-A!D13686
RCEP A	2023	2023	0	RCEPT-A!E13686
RCEP A	2024	2024	0	RCEPT-A!F13686
RCEP A	2025	2025	0	RCEPT-A!G13686
RCEP A	2026	2026	0	RCEPT-A!H13686
RCEP A	2027	2027	0	RCEPT-A!I13686
RCEP B	2022	2022	0	B!D13686
RCEP B	2023	2023	0	B!E13686
RCEP B	2024	2024	0	B!F13686
RCEP B	2025	2025	0	B!G13686
RCEP B	2026	2026	0	B!H13686
RCEP B	2027	2027	0	B!I13686
RCEP C	2022	2022	0	C!D13686
RCEP C	2023	2023	0	C!E13686
RCEP C	2024	2024	0	C!F13686
RCEP C	2025	2025	0	C!G13686
RCEP C	2026	2026	0	C!H13686
RCEP C	2027	2027	0	C!I13686
RCEP D	2022	2022	0	D!D13685

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13685
RCEP D	2024	2024	0	D!F13685
RCEP D	2025	2025	0	D!G13685
RCEP D	2026	2026	0	D!H13685
RCEP D	2027	2027	0	D!I13685
RCEP E	2022	2022	0	E!D13689
RCEP E	2023	2023	0	E!E13689
RCEP E	2024	2024	0	E!F13689
RCEP E	2025	2025	0	E!G13689
RCEP E	2026	2026	0	E!H13689
RCEP E	2027	2027	0	E!I13689
RCEP F	2022	2022	0	F!D13686
RCEP F	2023	2023	0	F!E13686
RCEP F	2024	2024	0	F!F13686
RCEP F	2025	2025	0	F!G13686
RCEP F	2026	2026	0	F!H13686
RCEP F	2027	2027	0	F!I13686
VIFTA	2024	2024	0	VI!F12703
VIFTA	2025	2025	0	VI!G12703
VIFTA	2026	2026	0	VI!H12703
VIFTA	2027	2027	0	VI!I12703

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	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 8471.49 has 2 lines; 8471.49.10 is distinguished from its siblings by: Personal computers excluding portable computers of subheading 8471.30.	8471.49.90 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 8471.49.10. 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 8471.49.10 was checked against BT2026 (cell BT2026!N14324), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.