Vietnam Tariff Intelligence

HS 8475.90.90 detail

HS code	8475.90.90
Description	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware / - Parts: / - - Other
Unit	chiếc
Generated	07/11/2026 22:18:08
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/84759090/

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!K14405
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14405
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14405
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!E13751
ATIGA	2022	2022	0	AT!E13692
ATIGA	2023	2023	0	AT!F13692
ATIGA	2024	2024	0	AT!G13692
ATIGA	2025	2025	0	AT!H13692
ATIGA	2026	2026	0	AT!I13692
ATIGA	2027	2027	0	AT!J13692
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13746
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13746
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13746

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13746
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13746
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13746
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13747
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13747
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13747
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13747
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13747
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13747
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13750
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13698
AIFTA	30/12/2022	2022	0	AI!F13706
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13706
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13706
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13706
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13706
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13706
VKFTA	2022	2022	0	VK!E13737
VKFTA	2023	2023	0	VK!F13737
VKFTA	2024	2024	0	VK!G13737
VKFTA	2025	2025	0	VK!H13737
VKFTA	2026	2026	0	VK!I13737
VKFTA	2027	2027	0	VK!J13737
VCFTA	2022	2022	0	VC!D13786
VCFTA	2023	2023	0	VC!E13786
VCFTA	2024	2024	0	VC!F13786

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13786
VCFTA	2026	2026	0	VC!H13786
VCFTA	2027	2027	0	VC!I13786
VN-EAEU	2022	2022	*	EAV!D13769
VN-EAEU	2023	2023	*	EAV!E13769
VN-EAEU	2024	2024	*	EAV!F13769
VN-EAEU	2025	2025	*	EAV!G13769
VN-EAEU	2026	2026	*	EAV!H13769
VN-EAEU	2027	2027	*	EAV!I13769
AHKFTA	2022	2022	0	AKH!D13769
AHKFTA	2023	2023	0	AKH!E13769
AHKFTA	2024	2024	0	AKH!F13769
AHKFTA	2025	2025	0	AKH!G13769
AHKFTA	2026	2026	0	AKH!H13769
AHKFTA	2027	2027	0	AKH!I13769
EVFTA	2022	2022	0	EV-NK!D13784
EVFTA	2023	2023	0	EV-NK!E13784
EVFTA	2024	2024	0	EV-NK!F13784
EVFTA	2025	2025	0	EV-NK!G13784
EVFTA	2026	2026	0	EV-NK!H13784
EVFTA	2027	2027	0	EV-NK!I13784
UKVFTA	2022	2022	0	UKV!D13783
UKVFTA	2023	2023	0	UKV!E13783
UKVFTA	2024	2024	0	UKV!F13783
UKVFTA	2025	2025	0	UKV!G13783
UKVFTA	2026	2026	0	UKV!H13783

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13783
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13763
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13763
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13763
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13763
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13763
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13763
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13763
RCEP A	2022	2022	0	RCEPT-A!D13771
RCEP A	2023	2023	0	RCEPT-A!E13771
RCEP A	2024	2024	0	RCEPT-A!F13771
RCEP A	2025	2025	0	RCEPT-A!G13771
RCEP A	2026	2026	0	RCEPT-A!H13771
RCEP A	2027	2027	0	RCEPT-A!I13771
RCEP B	2022	2022	0	B!D13771
RCEP B	2023	2023	0	B!E13771
RCEP B	2024	2024	0	B!F13771
RCEP B	2025	2025	0	B!G13771
RCEP B	2026	2026	0	B!H13771
RCEP B	2027	2027	0	B!I13771
RCEP C	2022	2022	0	C!D13771
RCEP C	2023	2023	0	C!E13771
RCEP C	2024	2024	0	C!F13771
RCEP C	2025	2025	0	C!G13771
RCEP C	2026	2026	0	C!H13771
RCEP C	2027	2027	0	C!I13771

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13770
RCEP D	2023	2023	0	D!E13770
RCEP D	2024	2024	0	D!F13770
RCEP D	2025	2025	0	D!G13770
RCEP D	2026	2026	0	D!H13770
RCEP D	2027	2027	0	D!I13770
RCEP E	2022	2022	0	E!D13774
RCEP E	2023	2023	0	E!E13774
RCEP E	2024	2024	0	E!F13774
RCEP E	2025	2025	0	E!G13774
RCEP E	2026	2026	0	E!H13774
RCEP E	2027	2027	0	E!I13774
RCEP F	2022	2022	0	F!D13771
RCEP F	2023	2023	0	F!E13771
RCEP F	2024	2024	0	F!F13771
RCEP F	2025	2025	0	F!G13771
RCEP F	2026	2026	0	F!H13771
RCEP F	2027	2027	0	F!I13771
VIFTA	2024	2024	0	VI!F12784
VIFTA	2025	2025	0	VI!G12784
VIFTA	2026	2026	0	VI!H12784
VIFTA	2027	2027	0	VI!I12784

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 8475.90 has 2 lines; 8475.90.90 is distinguished from its siblings by: Other.	8475.90.30 Of machines of subheading 8475.21.00	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	8475.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8475.90.90	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 8475.90.90. 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 8475.90.90 was checked against BT2026 (cell BT2026!N14405), 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.