Vietnam Tariff Intelligence

HS 8479.71.00 detail

HS code	8479.71.00
Description	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter / - Passenger boarding bridges: / - - Of a kind used in airports
Unit	chiếc
Generated	03/11/2026 05:54:18
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/84797100/

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!K14469
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14469
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14469
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13819

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13760
ATIGA	2023	2023	0	AT!F13760
ATIGA	2024	2024	0	AT!G13760
ATIGA	2025	2025	0	AT!H13760
ATIGA	2026	2026	0	AT!I13760
ATIGA	2027	2027	0	AT!J13760
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13814
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13814
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13814
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13814
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13814
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13814
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13815
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13815
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13815
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13815
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13815
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13815
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13766
AIFTA	30/12/2022	2022	0	AI!F13774
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13774
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13774
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13774
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13774
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13774

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13805
VKFTA	2023	2023	0	VK!F13805
VKFTA	2024	2024	0	VK!G13805
VKFTA	2025	2025	0	VK!H13805
VKFTA	2026	2026	0	VK!I13805
VKFTA	2027	2027	0	VK!J13805
VCFTA	2022	2022	0	VC!D13854
VCFTA	2023	2023	0	VC!E13854
VCFTA	2024	2024	0	VC!F13854
VCFTA	2025	2025	0	VC!G13854
VCFTA	2026	2026	0	VC!H13854
VCFTA	2027	2027	0	VC!I13854
VN-EAEU	2022	2022	0	EAV!D13837
VN-EAEU	2023	2023	0	EAV!E13837
VN-EAEU	2024	2024	0	EAV!F13837
VN-EAEU	2025	2025	0	EAV!G13837
VN-EAEU	2026	2026	0	EAV!H13837
VN-EAEU	2027	2027	0	EAV!I13837
AHKFTA	2022	2022	0	AKH!D13837
AHKFTA	2023	2023	0	AKH!E13837
AHKFTA	2024	2024	0	AKH!F13837
AHKFTA	2025	2025	0	AKH!G13837
AHKFTA	2026	2026	0	AKH!H13837
AHKFTA	2027	2027	0	AKH!I13837
EVFTA	2022	2022	0	EV-NK!D13852
EVFTA	2023	2023	0	EV-NK!E13852

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13852
EVFTA	2025	2025	0	EV-NK!G13852
EVFTA	2026	2026	0	EV-NK!H13852
EVFTA	2027	2027	0	EV-NK!I13852
UKVFTA	2022	2022	0	UKV!D13851
UKVFTA	2023	2023	0	UKV!E13851
UKVFTA	2024	2024	0	UKV!F13851
UKVFTA	2025	2025	0	UKV!G13851
UKVFTA	2026	2026	0	UKV!H13851
UKVFTA	2027	2027	0	UKV!I13851
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13831
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13831
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13831
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13831
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13831
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13831
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13831
RCEP A	2022	2022	0	RCEPT-A!D13839
RCEP A	2023	2023	0	RCEPT-A!E13839
RCEP A	2024	2024	0	RCEPT-A!F13839
RCEP A	2025	2025	0	RCEPT-A!G13839
RCEP A	2026	2026	0	RCEPT-A!H13839
RCEP A	2027	2027	0	RCEPT-A!I13839
RCEP B	2022	2022	0	B!D13839
RCEP B	2023	2023	0	B!E13839
RCEP B	2024	2024	0	B!F13839

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13839
RCEP B	2026	2026	0	B!H13839
RCEP B	2027	2027	0	B!I13839
RCEP C	2022	2022	0	C!D13839
RCEP C	2023	2023	0	C!E13839
RCEP C	2024	2024	0	C!F13839
RCEP C	2025	2025	0	C!G13839
RCEP C	2026	2026	0	C!H13839
RCEP C	2027	2027	0	C!I13839
RCEP D	2022	2022	0	D!D13838
RCEP D	2023	2023	0	D!E13838
RCEP D	2024	2024	0	D!F13838
RCEP D	2025	2025	0	D!G13838
RCEP D	2026	2026	0	D!H13838
RCEP D	2027	2027	0	D!I13838
RCEP E	2022	2022	0	E!D13842
RCEP E	2023	2023	0	E!E13842
RCEP E	2024	2024	0	E!F13842
RCEP E	2025	2025	0	E!G13842
RCEP E	2026	2026	0	E!H13842
RCEP E	2027	2027	0	E!I13842
RCEP F	2022	2022	0	F!D13839
RCEP F	2023	2023	0	F!E13839
RCEP F	2024	2024	0	F!F13839
RCEP F	2025	2025	0	F!G13839
RCEP F	2026	2026	0	F!H13839

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13839
VIFTA	2024	2024	0	VI!F12848
VIFTA	2025	2025	0	VI!G12848
VIFTA	2026	2026	0	VI!H12848
VIFTA	2027	2027	0	VI!I12848

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 8479.71.00. 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 8479.71.00 was checked against BT2026 (cell BT2026!N14469), 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.