Vietnam Tariff Intelligence

HS 8473.21.00 detail

HS code	8473.21.00
Description	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72 / - Parts and accessories of the machines of heading 84.70: / - - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00
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://mail.vietnamtariff.com/hs-code/84732100/

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!K14360
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14360
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14360
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!E13704
ATIGA	2022	2022	0	AT!E13645
ATIGA	2023	2023	0	AT!F13645
ATIGA	2024	2024	0	AT!G13645
ATIGA	2025	2025	0	AT!H13645
ATIGA	2026	2026	0	AT!I13645
ATIGA	2027	2027	0	AT!J13645
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13699
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13699
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13699
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13699

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13699
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13699
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13700
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13700
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13700
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13700
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13700
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13700
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13703
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13651
AIFTA	30/12/2022	2022	0	AI!F13659
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13659
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13659
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13659
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13659
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13659
VKFTA	2022	2022	0	VK!E13690
VKFTA	2023	2023	0	VK!F13690
VKFTA	2024	2024	0	VK!G13690
VKFTA	2025	2025	0	VK!H13690
VKFTA	2026	2026	0	VK!I13690
VKFTA	2027	2027	0	VK!J13690
VCFTA	2022	2022	0	VC!D13739
VCFTA	2023	2023	0	VC!E13739
VCFTA	2024	2024	0	VC!F13739
VCFTA	2025	2025	0	VC!G13739

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13739
VCFTA	2027	2027	0	VC!I13739
VN-EAEU	2022	2022	*	EAV!D13722
VN-EAEU	2023	2023	*	EAV!E13722
VN-EAEU	2024	2024	*	EAV!F13722
VN-EAEU	2025	2025	*	EAV!G13722
VN-EAEU	2026	2026	*	EAV!H13722
VN-EAEU	2027	2027	*	EAV!I13722
AHKFTA	2022	2022	0	AKH!D13722
AHKFTA	2023	2023	0	AKH!E13722
AHKFTA	2024	2024	0	AKH!F13722
AHKFTA	2025	2025	0	AKH!G13722
AHKFTA	2026	2026	0	AKH!H13722
AHKFTA	2027	2027	0	AKH!I13722
EVFTA	2022	2022	0	EV-NK!D13737
EVFTA	2023	2023	0	EV-NK!E13737
EVFTA	2024	2024	0	EV-NK!F13737
EVFTA	2025	2025	0	EV-NK!G13737
EVFTA	2026	2026	0	EV-NK!H13737
EVFTA	2027	2027	0	EV-NK!I13737
UKVFTA	2022	2022	0	UKV!D13736
UKVFTA	2023	2023	0	UKV!E13736
UKVFTA	2024	2024	0	UKV!F13736
UKVFTA	2025	2025	0	UKV!G13736
UKVFTA	2026	2026	0	UKV!H13736
UKVFTA	2027	2027	0	UKV!I13736

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13716
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13716
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13716
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13716
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13716
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13716
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13716
RCEP A	2022	2022	0	RCEPT-A!D13724
RCEP A	2023	2023	0	RCEPT-A!E13724
RCEP A	2024	2024	0	RCEPT-A!F13724
RCEP A	2025	2025	0	RCEPT-A!G13724
RCEP A	2026	2026	0	RCEPT-A!H13724
RCEP A	2027	2027	0	RCEPT-A!I13724
RCEP B	2022	2022	0	B!D13724
RCEP B	2023	2023	0	B!E13724
RCEP B	2024	2024	0	B!F13724
RCEP B	2025	2025	0	B!G13724
RCEP B	2026	2026	0	B!H13724
RCEP B	2027	2027	0	B!I13724
RCEP C	2022	2022	0	C!D13724
RCEP C	2023	2023	0	C!E13724
RCEP C	2024	2024	0	C!F13724
RCEP C	2025	2025	0	C!G13724
RCEP C	2026	2026	0	C!H13724
RCEP C	2027	2027	0	C!I13724
RCEP D	2022	2022	0	D!D13723

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13723
RCEP D	2024	2024	0	D!F13723
RCEP D	2025	2025	0	D!G13723
RCEP D	2026	2026	0	D!H13723
RCEP D	2027	2027	0	D!I13723
RCEP E	2022	2022	0	E!D13727
RCEP E	2023	2023	0	E!E13727
RCEP E	2024	2024	0	E!F13727
RCEP E	2025	2025	0	E!G13727
RCEP E	2026	2026	0	E!H13727
RCEP E	2027	2027	0	E!I13727
RCEP F	2022	2022	0	F!D13724
RCEP F	2023	2023	0	F!E13724
RCEP F	2024	2024	0	F!F13724
RCEP F	2025	2025	0	F!G13724
RCEP F	2026	2026	0	F!H13724
RCEP F	2027	2027	0	F!I13724
VIFTA	2024	2024	0	VI!F12739
VIFTA	2025	2025	0	VI!G12739
VIFTA	2026	2026	0	VI!H12739
VIFTA	2027	2027	0	VI!I12739

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8473.21.00. 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 8473.21.00 was checked against BT2026 (cell BT2026!N14360), 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.