Vietnam Tariff Intelligence

HS 8477.90.40 detail

HS code	8477.90.40
Description	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter / - Parts: / - - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials
Unit	chiếc/bộ
Generated	03/11/2026 11:35:56
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/84779040/

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!K14449
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14449
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14449
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!E13797
ATIGA	2022	2022	0	AT!E13738
ATIGA	2023	2023	0	AT!F13738
ATIGA	2024	2024	0	AT!G13738
ATIGA	2025	2025	0	AT!H13738
ATIGA	2026	2026	0	AT!I13738
ATIGA	2027	2027	0	AT!J13738
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13792
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13792
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13792
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13792

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13792
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13792
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13793
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13793
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13793
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13793
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13793
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13793
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13796
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13744
AIFTA	30/12/2022	2022	0	AI!F13752
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13752
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13752
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13752
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13752
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13752
VKFTA	2022	2022	0	VK!E13783
VKFTA	2023	2023	0	VK!F13783
VKFTA	2024	2024	0	VK!G13783
VKFTA	2025	2025	0	VK!H13783
VKFTA	2026	2026	0	VK!I13783
VKFTA	2027	2027	0	VK!J13783
VCFTA	2022	2022	0	VC!D13832
VCFTA	2023	2023	0	VC!E13832
VCFTA	2024	2024	0	VC!F13832
VCFTA	2025	2025	0	VC!G13832

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13832
VCFTA	2027	2027	0	VC!I13832
VN-EAEU	2022	2022	*	EAV!D13815
VN-EAEU	2023	2023	*	EAV!E13815
VN-EAEU	2024	2024	*	EAV!F13815
VN-EAEU	2025	2025	*	EAV!G13815
VN-EAEU	2026	2026	*	EAV!H13815
VN-EAEU	2027	2027	*	EAV!I13815
AHKFTA	2022	2022	0	AKH!D13815
AHKFTA	2023	2023	0	AKH!E13815
AHKFTA	2024	2024	0	AKH!F13815
AHKFTA	2025	2025	0	AKH!G13815
AHKFTA	2026	2026	0	AKH!H13815
AHKFTA	2027	2027	0	AKH!I13815
EVFTA	2022	2022	0	EV-NK!D13830
EVFTA	2023	2023	0	EV-NK!E13830
EVFTA	2024	2024	0	EV-NK!F13830
EVFTA	2025	2025	0	EV-NK!G13830
EVFTA	2026	2026	0	EV-NK!H13830
EVFTA	2027	2027	0	EV-NK!I13830
UKVFTA	2022	2022	0	UKV!D13829
UKVFTA	2023	2023	0	UKV!E13829
UKVFTA	2024	2024	0	UKV!F13829
UKVFTA	2025	2025	0	UKV!G13829
UKVFTA	2026	2026	0	UKV!H13829
UKVFTA	2027	2027	0	UKV!I13829

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13809
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13809
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13809
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13809
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13809
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13809
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13809
RCEP A	2022	2022	0	RCEPT-A!D13817
RCEP A	2023	2023	0	RCEPT-A!E13817
RCEP A	2024	2024	0	RCEPT-A!F13817
RCEP A	2025	2025	0	RCEPT-A!G13817
RCEP A	2026	2026	0	RCEPT-A!H13817
RCEP A	2027	2027	0	RCEPT-A!I13817
RCEP B	2022	2022	0	B!D13817
RCEP B	2023	2023	0	B!E13817
RCEP B	2024	2024	0	B!F13817
RCEP B	2025	2025	0	B!G13817
RCEP B	2026	2026	0	B!H13817
RCEP B	2027	2027	0	B!I13817
RCEP C	2022	2022	0	C!D13817
RCEP C	2023	2023	0	C!E13817
RCEP C	2024	2024	0	C!F13817
RCEP C	2025	2025	0	C!G13817
RCEP C	2026	2026	0	C!H13817
RCEP C	2027	2027	0	C!I13817
RCEP D	2022	2022	0	D!D13816

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13816
RCEP D	2024	2024	0	D!F13816
RCEP D	2025	2025	0	D!G13816
RCEP D	2026	2026	0	D!H13816
RCEP D	2027	2027	0	D!I13816
RCEP E	2022	2022	0	E!D13820
RCEP E	2023	2023	0	E!E13820
RCEP E	2024	2024	0	E!F13820
RCEP E	2025	2025	0	E!G13820
RCEP E	2026	2026	0	E!H13820
RCEP E	2027	2027	0	E!I13820
RCEP F	2022	2022	0	F!D13817
RCEP F	2023	2023	0	F!E13817
RCEP F	2024	2024	0	F!F13817
RCEP F	2025	2025	0	F!G13817
RCEP F	2026	2026	0	F!H13817
RCEP F	2027	2027	0	F!I13817
VIFTA	2024	2024	0	VI!F12828
VIFTA	2025	2025	0	VI!G12828
VIFTA	2026	2026	0	VI!H12828
VIFTA	2027	2027	0	VI!I12828

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 8477.90 has 5 lines; 8477.90.40 is distinguished from its siblings by: Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials.	8477.90.10 Of electrically operated machines for working rubber or for the manufacture of products from rubber; 8477.90.20 Of non-electrically operated machines for working rubber or for the manufacture of products from rubber; 8477.90.32 Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards; 8477.90.39 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 8477.90.40. 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 8477.90.40 was checked against BT2026 (cell BT2026!N14449), 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.