Vietnam Tariff Intelligence

HS 8479.79.00 detail

HS code	8479.79.00
Description	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter / - Passenger boarding bridges: / - - Other
Unit	chiếc
Generated	08/11/2026 10:27:59
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/84797900/

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!K14470
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14470
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14470
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!E13820

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13761
ATIGA	2023	2023	0	AT!F13761
ATIGA	2024	2024	0	AT!G13761
ATIGA	2025	2025	0	AT!H13761
ATIGA	2026	2026	0	AT!I13761
ATIGA	2027	2027	0	AT!J13761
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13815
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13815
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13815
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13815
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13815
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13815
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13819
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13767
AIFTA	30/12/2022	2022	0	AI!F13775
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13775
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13775
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13775
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13775
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13775

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13806
VKFTA	2023	2023	0	VK!F13806
VKFTA	2024	2024	0	VK!G13806
VKFTA	2025	2025	0	VK!H13806
VKFTA	2026	2026	0	VK!I13806
VKFTA	2027	2027	0	VK!J13806
VCFTA	2022	2022	0	VC!D13855
VCFTA	2023	2023	0	VC!E13855
VCFTA	2024	2024	0	VC!F13855
VCFTA	2025	2025	0	VC!G13855
VCFTA	2026	2026	0	VC!H13855
VCFTA	2027	2027	0	VC!I13855
VN-EAEU	2022	2022	0	EAV!D13838
VN-EAEU	2023	2023	0	EAV!E13838
VN-EAEU	2024	2024	0	EAV!F13838
VN-EAEU	2025	2025	0	EAV!G13838
VN-EAEU	2026	2026	0	EAV!H13838
VN-EAEU	2027	2027	0	EAV!I13838
AHKFTA	2022	2022	0	AKH!D13838
AHKFTA	2023	2023	0	AKH!E13838
AHKFTA	2024	2024	0	AKH!F13838
AHKFTA	2025	2025	0	AKH!G13838
AHKFTA	2026	2026	0	AKH!H13838
AHKFTA	2027	2027	0	AKH!I13838
EVFTA	2022	2022	0	EV-NK!D13853
EVFTA	2023	2023	0	EV-NK!E13853

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13853
EVFTA	2025	2025	0	EV-NK!G13853
EVFTA	2026	2026	0	EV-NK!H13853
EVFTA	2027	2027	0	EV-NK!I13853
UKVFTA	2022	2022	0	UKV!D13852
UKVFTA	2023	2023	0	UKV!E13852
UKVFTA	2024	2024	0	UKV!F13852
UKVFTA	2025	2025	0	UKV!G13852
UKVFTA	2026	2026	0	UKV!H13852
UKVFTA	2027	2027	0	UKV!I13852
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13832
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13832
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13832
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13832
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13832
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13832
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13832
RCEP A	2022	2022	0	RCEPT-A!D13840
RCEP A	2023	2023	0	RCEPT-A!E13840
RCEP A	2024	2024	0	RCEPT-A!F13840
RCEP A	2025	2025	0	RCEPT-A!G13840
RCEP A	2026	2026	0	RCEPT-A!H13840
RCEP A	2027	2027	0	RCEPT-A!I13840
RCEP B	2022	2022	0	B!D13840
RCEP B	2023	2023	0	B!E13840
RCEP B	2024	2024	0	B!F13840

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13840
RCEP B	2026	2026	0	B!H13840
RCEP B	2027	2027	0	B!I13840
RCEP C	2022	2022	0	C!D13840
RCEP C	2023	2023	0	C!E13840
RCEP C	2024	2024	0	C!F13840
RCEP C	2025	2025	0	C!G13840
RCEP C	2026	2026	0	C!H13840
RCEP C	2027	2027	0	C!I13840
RCEP D	2022	2022	0	D!D13839
RCEP D	2023	2023	0	D!E13839
RCEP D	2024	2024	0	D!F13839
RCEP D	2025	2025	0	D!G13839
RCEP D	2026	2026	0	D!H13839
RCEP D	2027	2027	0	D!I13839
RCEP E	2022	2022	0	E!D13843
RCEP E	2023	2023	0	E!E13843
RCEP E	2024	2024	0	E!F13843
RCEP E	2025	2025	0	E!G13843
RCEP E	2026	2026	0	E!H13843
RCEP E	2027	2027	0	E!I13843
RCEP F	2022	2022	0	F!D13840
RCEP F	2023	2023	0	F!E13840
RCEP F	2024	2024	0	F!F13840
RCEP F	2025	2025	0	F!G13840
RCEP F	2026	2026	0	F!H13840

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13840
VIFTA	2024	2024	0	VI!F12849
VIFTA	2025	2025	0	VI!G12849
VIFTA	2026	2026	0	VI!H12849
VIFTA	2027	2027	0	VI!I12849

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 8479.79.00. 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 8479.79.00 was checked against BT2026 (cell BT2026!N14470), 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.