Vietnam Tariff Intelligence

HS 8470.90.90 detail

HS code	8470.90.90
Description	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers / - Other: / - - Other
Unit	chiếc
Generated	03/11/2026 06:51:50
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/84709090/

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!K14314
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14314
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14314
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!E13655
ATIGA	2022	2022	0	AT!E13596
ATIGA	2023	2023	0	AT!F13596
ATIGA	2024	2024	0	AT!G13596
ATIGA	2025	2025	0	AT!H13596
ATIGA	2026	2026	0	AT!I13596
ATIGA	2027	2027	0	AT!J13596
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13650
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13650
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13650
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13650

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13650
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13650
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13651
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13651
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13651
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13651
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13651
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13651
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13654
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13602
AIFTA	30/12/2022	2022	0	AI!F13610
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13610
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13610
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13610
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13610
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13610
VKFTA	2022	2022	0	VK!E13641
VKFTA	2023	2023	0	VK!F13641
VKFTA	2024	2024	0	VK!G13641
VKFTA	2025	2025	0	VK!H13641
VKFTA	2026	2026	0	VK!I13641
VKFTA	2027	2027	0	VK!J13641
VCFTA	2022	2022	0	VC!D13690
VCFTA	2023	2023	0	VC!E13690
VCFTA	2024	2024	0	VC!F13690
VCFTA	2025	2025	0	VC!G13690

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13690
VCFTA	2027	2027	0	VC!I13690
VN-EAEU	2022	2022	*	EAV!D13673
VN-EAEU	2023	2023	*	EAV!E13673
VN-EAEU	2024	2024	*	EAV!F13673
VN-EAEU	2025	2025	*	EAV!G13673
VN-EAEU	2026	2026	*	EAV!H13673
VN-EAEU	2027	2027	*	EAV!I13673
AHKFTA	2022	2022	0	AKH!D13673
AHKFTA	2023	2023	0	AKH!E13673
AHKFTA	2024	2024	0	AKH!F13673
AHKFTA	2025	2025	0	AKH!G13673
AHKFTA	2026	2026	0	AKH!H13673
AHKFTA	2027	2027	0	AKH!I13673
EVFTA	2022	2022	0	EV-NK!D13688
EVFTA	2023	2023	0	EV-NK!E13688
EVFTA	2024	2024	0	EV-NK!F13688
EVFTA	2025	2025	0	EV-NK!G13688
EVFTA	2026	2026	0	EV-NK!H13688
EVFTA	2027	2027	0	EV-NK!I13688
UKVFTA	2022	2022	0	UKV!D13687
UKVFTA	2023	2023	0	UKV!E13687
UKVFTA	2024	2024	0	UKV!F13687
UKVFTA	2025	2025	0	UKV!G13687
UKVFTA	2026	2026	0	UKV!H13687
UKVFTA	2027	2027	0	UKV!I13687

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13667
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13667
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13667
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13667
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13667
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13667
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13667
RCEP A	2022	2022	0	RCEPT-A!D13675
RCEP A	2023	2023	0	RCEPT-A!E13675
RCEP A	2024	2024	0	RCEPT-A!F13675
RCEP A	2025	2025	0	RCEPT-A!G13675
RCEP A	2026	2026	0	RCEPT-A!H13675
RCEP A	2027	2027	0	RCEPT-A!I13675
RCEP B	2022	2022	0	B!D13675
RCEP B	2023	2023	0	B!E13675
RCEP B	2024	2024	0	B!F13675
RCEP B	2025	2025	0	B!G13675
RCEP B	2026	2026	0	B!H13675
RCEP B	2027	2027	0	B!I13675
RCEP C	2022	2022	0	C!D13675
RCEP C	2023	2023	0	C!E13675
RCEP C	2024	2024	0	C!F13675
RCEP C	2025	2025	0	C!G13675
RCEP C	2026	2026	0	C!H13675
RCEP C	2027	2027	0	C!I13675
RCEP D	2022	2022	0	D!D13674

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13674
RCEP D	2024	2024	0	D!F13674
RCEP D	2025	2025	0	D!G13674
RCEP D	2026	2026	0	D!H13674
RCEP D	2027	2027	0	D!I13674
RCEP E	2022	2022	0	E!D13678
RCEP E	2023	2023	0	E!E13678
RCEP E	2024	2024	0	E!F13678
RCEP E	2025	2025	0	E!G13678
RCEP E	2026	2026	0	E!H13678
RCEP E	2027	2027	0	E!I13678
RCEP F	2022	2022	0	F!D13675
RCEP F	2023	2023	0	F!E13675
RCEP F	2024	2024	0	F!F13675
RCEP F	2025	2025	0	F!G13675
RCEP F	2026	2026	0	F!H13675
RCEP F	2027	2027	0	F!I13675
VIFTA	2024	2024	0	VI!F12693
VIFTA	2025	2025	0	VI!G12693
VIFTA	2026	2026	0	VI!H12693
VIFTA	2027	2027	0	VI!I12693

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8470.90 has 2 lines; 8470.90.90 is distinguished from its siblings by: Other.	8470.90.10 Postage-franking machines	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 8470.90.90. 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 8470.90.90 was checked against BT2026 (cell BT2026!N14314), 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
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.