Vietnam Tariff Intelligence

HS 8471.90.40 detail

HS code	8471.90.40
Description	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included / - Other: / - - Other optical character readers
Unit	chiếc
Generated	03/11/2026 21:02:47
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/84719040/

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!K14345
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14345
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14345
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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(-KH)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E13687
ATIGA	2022	2022	0	AT!E13628
ATIGA	2023	2023	0	AT!F13628
ATIGA	2024	2024	0	AT!G13628
ATIGA	2025	2025	0	AT!H13628
ATIGA	2026	2026	0	AT!I13628
ATIGA	2027	2027	0	AT!J13628
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13682
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13682
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13682

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13682
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13682
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13682
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13683
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13683
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13683
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13683
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13683
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13686
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13634
AIFTA	30/12/2022	2022	0	AI!F13642
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13642
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13642
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13642
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13642
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13642
VKFTA	2022	2022	0	VK!E13673
VKFTA	2023	2023	0	VK!F13673
VKFTA	2024	2024	0	VK!G13673
VKFTA	2025	2025	0	VK!H13673
VKFTA	2026	2026	0	VK!I13673
VKFTA	2027	2027	0	VK!J13673
VCFTA	2022	2022	0	VC!D13722
VCFTA	2023	2023	0	VC!E13722
VCFTA	2024	2024	0	VC!F13722

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13722
VCFTA	2026	2026	0	VC!H13722
VCFTA	2027	2027	0	VC!I13722
VN-EAEU	2022	2022	*	EAV!D13705
VN-EAEU	2023	2023	*	EAV!E13705
VN-EAEU	2024	2024	*	EAV!F13705
VN-EAEU	2025	2025	*	EAV!G13705
VN-EAEU	2026	2026	*	EAV!H13705
VN-EAEU	2027	2027	*	EAV!I13705
AHKFTA	2022	2022	0	AKH!D13705
AHKFTA	2023	2023	0	AKH!E13705
AHKFTA	2024	2024	0	AKH!F13705
AHKFTA	2025	2025	0	AKH!G13705
AHKFTA	2026	2026	0	AKH!H13705
AHKFTA	2027	2027	0	AKH!I13705
EVFTA	2022	2022	0	EV-NK!D13720
EVFTA	2023	2023	0	EV-NK!E13720
EVFTA	2024	2024	0	EV-NK!F13720
EVFTA	2025	2025	0	EV-NK!G13720
EVFTA	2026	2026	0	EV-NK!H13720
EVFTA	2027	2027	0	EV-NK!I13720
UKVFTA	2022	2022	0	UKV!D13719
UKVFTA	2023	2023	0	UKV!E13719
UKVFTA	2024	2024	0	UKV!F13719
UKVFTA	2025	2025	0	UKV!G13719
UKVFTA	2026	2026	0	UKV!H13719

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13719
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13699
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13699
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13699
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13699
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13699
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13699
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13699
RCEP A	2022	2022	0	RCEPT-A!D13707
RCEP A	2023	2023	0	RCEPT-A!E13707
RCEP A	2024	2024	0	RCEPT-A!F13707
RCEP A	2025	2025	0	RCEPT-A!G13707
RCEP A	2026	2026	0	RCEPT-A!H13707
RCEP A	2027	2027	0	RCEPT-A!I13707
RCEP B	2022	2022	0	B!D13707
RCEP B	2023	2023	0	B!E13707
RCEP B	2024	2024	0	B!F13707
RCEP B	2025	2025	0	B!G13707
RCEP B	2026	2026	0	B!H13707
RCEP B	2027	2027	0	B!I13707
RCEP C	2022	2022	0	C!D13707
RCEP C	2023	2023	0	C!E13707
RCEP C	2024	2024	0	C!F13707
RCEP C	2025	2025	0	C!G13707
RCEP C	2026	2026	0	C!H13707
RCEP C	2027	2027	0	C!I13707

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13706
RCEP D	2023	2023	0	D!E13706
RCEP D	2024	2024	0	D!F13706
RCEP D	2025	2025	0	D!G13706
RCEP D	2026	2026	0	D!H13706
RCEP D	2027	2027	0	D!I13706
RCEP E	2022	2022	0	E!D13710
RCEP E	2023	2023	0	E!E13710
RCEP E	2024	2024	0	E!F13710
RCEP E	2025	2025	0	E!G13710
RCEP E	2026	2026	0	E!H13710
RCEP E	2027	2027	0	E!I13710
RCEP F	2022	2022	0	F!D13707
RCEP F	2023	2023	0	F!E13707
RCEP F	2024	2024	0	F!F13707
RCEP F	2025	2025	0	F!G13707
RCEP F	2026	2026	0	F!H13707
RCEP F	2027	2027	0	F!I13707
VIFTA	2024	2024	0	VI!F12724
VIFTA	2025	2025	0	VI!G12724
VIFTA	2026	2026	0	VI!H12724
VIFTA	2027	2027	0	VI!I12724

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 8471.90 has 4 lines; 8471.90.40 is distinguished from its siblings by: Other optical character readers.	8471.90.10 Bar code readers; 8471.90.30 Electronic fingerprint identification systems; 8471.90.90 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 8471.90.40. 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 8471.90.40 was checked against BT2026 (cell BT2026!N14345), 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.