Vietnam Tariff Intelligence

HS 8473.40.00 detail

HS code	8473.40.00
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 84.72
Unit	chiếc
Generated	11/11/2026 14:36:05
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/84734000/

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!K14365
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14365
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14365
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	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

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!E13709
ATIGA	2022	2022	0	AT!E13650
ATIGA	2023	2023	0	AT!F13650
ATIGA	2024	2024	0	AT!G13650
ATIGA	2025	2025	0	AT!H13650
ATIGA	2026	2026	0	AT!I13650
ATIGA	2027	2027	0	AT!J13650
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13704
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13704
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13704

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13704
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13704
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13704
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13705
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13705
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13705
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13705
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13705
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13705
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13708
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13656
AIFTA	30/12/2022	2022	0	AI!F13664
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13664
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13664
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13664
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13664
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13664
VKFTA	2022	2022	0	VK!E13695
VKFTA	2023	2023	0	VK!F13695
VKFTA	2024	2024	0	VK!G13695
VKFTA	2025	2025	0	VK!H13695
VKFTA	2026	2026	0	VK!I13695
VKFTA	2027	2027	0	VK!J13695
VCFTA	2022	2022	0	VC!D13744
VCFTA	2023	2023	0	VC!E13744
VCFTA	2024	2024	0	VC!F13744

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13744
VCFTA	2026	2026	0	VC!H13744
VCFTA	2027	2027	0	VC!I13744
VN-EAEU	2022	2022	*	EAV!D13727
VN-EAEU	2023	2023	*	EAV!E13727
VN-EAEU	2024	2024	*	EAV!F13727
VN-EAEU	2025	2025	*	EAV!G13727
VN-EAEU	2026	2026	*	EAV!H13727
VN-EAEU	2027	2027	*	EAV!I13727
AHKFTA	2022	2022	0	AKH!D13727
AHKFTA	2023	2023	0	AKH!E13727
AHKFTA	2024	2024	0	AKH!F13727
AHKFTA	2025	2025	0	AKH!G13727
AHKFTA	2026	2026	0	AKH!H13727
AHKFTA	2027	2027	0	AKH!I13727
EVFTA	2022	2022	0	EV-NK!D13742
EVFTA	2023	2023	0	EV-NK!E13742
EVFTA	2024	2024	0	EV-NK!F13742
EVFTA	2025	2025	0	EV-NK!G13742
EVFTA	2026	2026	0	EV-NK!H13742
EVFTA	2027	2027	0	EV-NK!I13742
UKVFTA	2022	2022	0	UKV!D13741
UKVFTA	2023	2023	0	UKV!E13741
UKVFTA	2024	2024	0	UKV!F13741
UKVFTA	2025	2025	0	UKV!G13741
UKVFTA	2026	2026	0	UKV!H13741

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13741
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13721
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13721
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13721
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13721
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13721
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13721
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13721
RCEP A	2022	2022	0	RCEPT-A!D13729
RCEP A	2023	2023	0	RCEPT-A!E13729
RCEP A	2024	2024	0	RCEPT-A!F13729
RCEP A	2025	2025	0	RCEPT-A!G13729
RCEP A	2026	2026	0	RCEPT-A!H13729
RCEP A	2027	2027	0	RCEPT-A!I13729
RCEP B	2022	2022	0	B!D13729
RCEP B	2023	2023	0	B!E13729
RCEP B	2024	2024	0	B!F13729
RCEP B	2025	2025	0	B!G13729
RCEP B	2026	2026	0	B!H13729
RCEP B	2027	2027	0	B!I13729
RCEP C	2022	2022	0	C!D13729
RCEP C	2023	2023	0	C!E13729
RCEP C	2024	2024	0	C!F13729
RCEP C	2025	2025	0	C!G13729
RCEP C	2026	2026	0	C!H13729
RCEP C	2027	2027	0	C!I13729

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13728
RCEP D	2023	2023	0	D!E13728
RCEP D	2024	2024	0	D!F13728
RCEP D	2025	2025	0	D!G13728
RCEP D	2026	2026	0	D!H13728
RCEP D	2027	2027	0	D!I13728
RCEP E	2022	2022	0	E!D13732
RCEP E	2023	2023	0	E!E13732
RCEP E	2024	2024	0	E!F13732
RCEP E	2025	2025	0	E!G13732
RCEP E	2026	2026	0	E!H13732
RCEP E	2027	2027	0	E!I13732
RCEP F	2022	2022	0	F!D13729
RCEP F	2023	2023	0	F!E13729
RCEP F	2024	2024	0	F!F13729
RCEP F	2025	2025	0	F!G13729
RCEP F	2026	2026	0	F!H13729
RCEP F	2027	2027	0	F!I13729
VIFTA	2024	2024	0	VI!F12744
VIFTA	2025	2025	0	VI!G12744
VIFTA	2026	2026	0	VI!H12744
VIFTA	2027	2027	0	VI!I12744

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8473.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8473.40.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8473.40.00. 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 8473.40.00 was checked against BT2026 (cell BT2026!N14365), 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.