Vietnam Tariff Intelligence

HS 8475.90.30 detail

HS code	8475.90.30
Description	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware / - Parts: / - - Of machines of subheading 8475.21.00
Unit	chiếc
Generated	05/11/2026 20:19:17
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/84759030/

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!K14404
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14404
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14404
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!E13750
ATIGA	2022	2022	0	AT!E13691
ATIGA	2023	2023	0	AT!F13691
ATIGA	2024	2024	0	AT!G13691
ATIGA	2025	2025	0	AT!H13691
ATIGA	2026	2026	0	AT!I13691
ATIGA	2027	2027	0	AT!J13691
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13745
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13745
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13745

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13745
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13745
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13745
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13746
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13746
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13746
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13746
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13746
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13746
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13749
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13697
AIFTA	30/12/2022	2022	0	AI!F13705
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13705
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13705
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13705
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13705
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13705
VKFTA	2022	2022	0	VK!E13736
VKFTA	2023	2023	0	VK!F13736
VKFTA	2024	2024	0	VK!G13736
VKFTA	2025	2025	0	VK!H13736
VKFTA	2026	2026	0	VK!I13736
VKFTA	2027	2027	0	VK!J13736
VCFTA	2022	2022	0	VC!D13785
VCFTA	2023	2023	0	VC!E13785
VCFTA	2024	2024	0	VC!F13785

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13785
VCFTA	2026	2026	0	VC!H13785
VCFTA	2027	2027	0	VC!I13785
VN-EAEU	2022	2022	*	EAV!D13768
VN-EAEU	2023	2023	*	EAV!E13768
VN-EAEU	2024	2024	*	EAV!F13768
VN-EAEU	2025	2025	*	EAV!G13768
VN-EAEU	2026	2026	*	EAV!H13768
VN-EAEU	2027	2027	*	EAV!I13768
AHKFTA	2022	2022	0	AKH!D13768
AHKFTA	2023	2023	0	AKH!E13768
AHKFTA	2024	2024	0	AKH!F13768
AHKFTA	2025	2025	0	AKH!G13768
AHKFTA	2026	2026	0	AKH!H13768
AHKFTA	2027	2027	0	AKH!I13768
EVFTA	2022	2022	0	EV-NK!D13783
EVFTA	2023	2023	0	EV-NK!E13783
EVFTA	2024	2024	0	EV-NK!F13783
EVFTA	2025	2025	0	EV-NK!G13783
EVFTA	2026	2026	0	EV-NK!H13783
EVFTA	2027	2027	0	EV-NK!I13783
UKVFTA	2022	2022	0	UKV!D13782
UKVFTA	2023	2023	0	UKV!E13782
UKVFTA	2024	2024	0	UKV!F13782
UKVFTA	2025	2025	0	UKV!G13782
UKVFTA	2026	2026	0	UKV!H13782

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13782
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13762
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13762
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13762
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13762
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13762
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13762
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13762
RCEP A	2022	2022	0	RCEPT-A!D13770
RCEP A	2023	2023	0	RCEPT-A!E13770
RCEP A	2024	2024	0	RCEPT-A!F13770
RCEP A	2025	2025	0	RCEPT-A!G13770
RCEP A	2026	2026	0	RCEPT-A!H13770
RCEP A	2027	2027	0	RCEPT-A!I13770
RCEP B	2022	2022	0	B!D13770
RCEP B	2023	2023	0	B!E13770
RCEP B	2024	2024	0	B!F13770
RCEP B	2025	2025	0	B!G13770
RCEP B	2026	2026	0	B!H13770
RCEP B	2027	2027	0	B!I13770
RCEP C	2022	2022	0	C!D13770
RCEP C	2023	2023	0	C!E13770
RCEP C	2024	2024	0	C!F13770
RCEP C	2025	2025	0	C!G13770
RCEP C	2026	2026	0	C!H13770
RCEP C	2027	2027	0	C!I13770

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13769
RCEP D	2023	2023	0	D!E13769
RCEP D	2024	2024	0	D!F13769
RCEP D	2025	2025	0	D!G13769
RCEP D	2026	2026	0	D!H13769
RCEP D	2027	2027	0	D!I13769
RCEP E	2022	2022	0	E!D13773
RCEP E	2023	2023	0	E!E13773
RCEP E	2024	2024	0	E!F13773
RCEP E	2025	2025	0	E!G13773
RCEP E	2026	2026	0	E!H13773
RCEP E	2027	2027	0	E!I13773
RCEP F	2022	2022	0	F!D13770
RCEP F	2023	2023	0	F!E13770
RCEP F	2024	2024	0	F!F13770
RCEP F	2025	2025	0	F!G13770
RCEP F	2026	2026	0	F!H13770
RCEP F	2027	2027	0	F!I13770
VIFTA	2024	2024	0	VI!F12783
VIFTA	2025	2025	0	VI!G12783
VIFTA	2026	2026	0	VI!H12783
VIFTA	2027	2027	0	VI!I12783

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 8475.90 has 2 lines; 8475.90.30 is distinguished from its siblings by: Of machines of subheading 8475.21.00.	8475.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8475.90.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8475.90.30	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 8475.90.30. 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 8475.90.30 was checked against BT2026 (cell BT2026!N14404), 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.