Vietnam Tariff Intelligence

HS 8476.81.00 detail

HS code	8476.81.00
Description	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines / - Other machines: / - - Incorporating heating or refrigerating devices
Unit	chiếc
Generated	08/11/2026 19:17:46
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/84768100/

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!K14411
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14411
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14411
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!E13758

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13699
ATIGA	2023	2023	0	AT!F13699
ATIGA	2024	2024	0	AT!G13699
ATIGA	2025	2025	0	AT!H13699
ATIGA	2026	2026	0	AT!I13699
ATIGA	2027	2027	0	AT!J13699
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13753
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13753
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13753
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13753
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13753
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13753
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13754
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13754
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13754
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13754
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13754
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13754
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13757
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13705
AIFTA	30/12/2022	2022	0	AI!F13713
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13713
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13713
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13713
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13713
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13713

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13744
VKFTA	2023	2023	0	VK!F13744
VKFTA	2024	2024	0	VK!G13744
VKFTA	2025	2025	0	VK!H13744
VKFTA	2026	2026	0	VK!I13744
VKFTA	2027	2027	0	VK!J13744
VCFTA	2022	2022	0	VC!D13793
VCFTA	2023	2023	0	VC!E13793
VCFTA	2024	2024	0	VC!F13793
VCFTA	2025	2025	0	VC!G13793
VCFTA	2026	2026	0	VC!H13793
VCFTA	2027	2027	0	VC!I13793
VN-EAEU	2022	2022	0	EAV!D13776
VN-EAEU	2023	2023	0	EAV!E13776
VN-EAEU	2024	2024	0	EAV!F13776
VN-EAEU	2025	2025	0	EAV!G13776
VN-EAEU	2026	2026	0	EAV!H13776
VN-EAEU	2027	2027	0	EAV!I13776
AHKFTA	2022	2022	0	AKH!D13776
AHKFTA	2023	2023	0	AKH!E13776
AHKFTA	2024	2024	0	AKH!F13776
AHKFTA	2025	2025	0	AKH!G13776
AHKFTA	2026	2026	0	AKH!H13776
AHKFTA	2027	2027	0	AKH!I13776
EVFTA	2022	2022	0	EV-NK!D13791
EVFTA	2023	2023	0	EV-NK!E13791

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13791
EVFTA	2025	2025	0	EV-NK!G13791
EVFTA	2026	2026	0	EV-NK!H13791
EVFTA	2027	2027	0	EV-NK!I13791
UKVFTA	2022	2022	0	UKV!D13790
UKVFTA	2023	2023	0	UKV!E13790
UKVFTA	2024	2024	0	UKV!F13790
UKVFTA	2025	2025	0	UKV!G13790
UKVFTA	2026	2026	0	UKV!H13790
UKVFTA	2027	2027	0	UKV!I13790
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13770
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13770
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13770
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13770
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13770
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13770
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13770
RCEP A	2022	2022	0	RCEPT-A!D13778
RCEP A	2023	2023	0	RCEPT-A!E13778
RCEP A	2024	2024	0	RCEPT-A!F13778
RCEP A	2025	2025	0	RCEPT-A!G13778
RCEP A	2026	2026	0	RCEPT-A!H13778
RCEP A	2027	2027	0	RCEPT-A!I13778
RCEP B	2022	2022	0	B!D13778
RCEP B	2023	2023	0	B!E13778
RCEP B	2024	2024	0	B!F13778

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13778
RCEP B	2026	2026	0	B!H13778
RCEP B	2027	2027	0	B!I13778
RCEP C	2022	2022	0	C!D13778
RCEP C	2023	2023	0	C!E13778
RCEP C	2024	2024	0	C!F13778
RCEP C	2025	2025	0	C!G13778
RCEP C	2026	2026	0	C!H13778
RCEP C	2027	2027	0	C!I13778
RCEP D	2022	2022	0	D!D13777
RCEP D	2023	2023	0	D!E13777
RCEP D	2024	2024	0	D!F13777
RCEP D	2025	2025	0	D!G13777
RCEP D	2026	2026	0	D!H13777
RCEP D	2027	2027	0	D!I13777
RCEP E	2022	2022	0	E!D13781
RCEP E	2023	2023	0	E!E13781
RCEP E	2024	2024	0	E!F13781
RCEP E	2025	2025	0	E!G13781
RCEP E	2026	2026	0	E!H13781
RCEP E	2027	2027	0	E!I13781
RCEP F	2022	2022	0	F!D13778
RCEP F	2023	2023	0	F!E13778
RCEP F	2024	2024	0	F!F13778
RCEP F	2025	2025	0	F!G13778
RCEP F	2026	2026	0	F!H13778

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13778
VIFTA	2024	2024	0	VI!F12790
VIFTA	2025	2025	0	VI!G12790
VIFTA	2026	2026	0	VI!H12790
VIFTA	2027	2027	0	VI!I12790

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8476.81.00. 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 8476.81.00 was checked against BT2026 (cell BT2026!N14411), 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.