Vietnam Tariff Intelligence

HS 8476.89.90 detail

HS code	8476.89.90
Description	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines / - Other machines: / - - Other: / - - - Other
Unit	chiếc/bộ
Generated	10/11/2026 14:46:30
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/84768990/

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!K14414
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14414
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14414
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!E13761

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13702
ATIGA	2023	2023	0	AT!F13702
ATIGA	2024	2024	0	AT!G13702
ATIGA	2025	2025	0	AT!H13702
ATIGA	2026	2026	0	AT!I13702
ATIGA	2027	2027	0	AT!J13702
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13756
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13756
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13756
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13756
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13756
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13756
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13757
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13757
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13757
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13757
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13757
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13757
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13760
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13708
AIFTA	30/12/2022	2022	0	AI!F13716
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13716
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13716
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13716
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13716
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13716

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13747
VKFTA	2023	2023	0	VK!F13747
VKFTA	2024	2024	0	VK!G13747
VKFTA	2025	2025	0	VK!H13747
VKFTA	2026	2026	0	VK!I13747
VKFTA	2027	2027	0	VK!J13747
VCFTA	2022	2022	0	VC!D13796
VCFTA	2023	2023	0	VC!E13796
VCFTA	2024	2024	0	VC!F13796
VCFTA	2025	2025	0	VC!G13796
VCFTA	2026	2026	0	VC!H13796
VCFTA	2027	2027	0	VC!I13796
VN-EAEU	2022	2022	0	EAV!D13779
VN-EAEU	2023	2023	0	EAV!E13779
VN-EAEU	2024	2024	0	EAV!F13779
VN-EAEU	2025	2025	0	EAV!G13779
VN-EAEU	2026	2026	0	EAV!H13779
VN-EAEU	2027	2027	0	EAV!I13779
AHKFTA	2022	2022	0	AKH!D13779
AHKFTA	2023	2023	0	AKH!E13779
AHKFTA	2024	2024	0	AKH!F13779
AHKFTA	2025	2025	0	AKH!G13779
AHKFTA	2026	2026	0	AKH!H13779
AHKFTA	2027	2027	0	AKH!I13779
EVFTA	2022	2022	0	EV-NK!D13794
EVFTA	2023	2023	0	EV-NK!E13794

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13794
EVFTA	2025	2025	0	EV-NK!G13794
EVFTA	2026	2026	0	EV-NK!H13794
EVFTA	2027	2027	0	EV-NK!I13794
UKVFTA	2022	2022	0	UKV!D13793
UKVFTA	2023	2023	0	UKV!E13793
UKVFTA	2024	2024	0	UKV!F13793
UKVFTA	2025	2025	0	UKV!G13793
UKVFTA	2026	2026	0	UKV!H13793
UKVFTA	2027	2027	0	UKV!I13793
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13773
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13773
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13773
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13773
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13773
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13773
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13773
RCEP A	2022	2022	0	RCEPT-A!D13781
RCEP A	2023	2023	0	RCEPT-A!E13781
RCEP A	2024	2024	0	RCEPT-A!F13781
RCEP A	2025	2025	0	RCEPT-A!G13781
RCEP A	2026	2026	0	RCEPT-A!H13781
RCEP A	2027	2027	0	RCEPT-A!I13781
RCEP B	2022	2022	0	B!D13781
RCEP B	2023	2023	0	B!E13781
RCEP B	2024	2024	0	B!F13781

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13781
RCEP B	2026	2026	0	B!H13781
RCEP B	2027	2027	0	B!I13781
RCEP C	2022	2022	0	C!D13781
RCEP C	2023	2023	0	C!E13781
RCEP C	2024	2024	0	C!F13781
RCEP C	2025	2025	0	C!G13781
RCEP C	2026	2026	0	C!H13781
RCEP C	2027	2027	0	C!I13781
RCEP D	2022	2022	0	D!D13780
RCEP D	2023	2023	0	D!E13780
RCEP D	2024	2024	0	D!F13780
RCEP D	2025	2025	0	D!G13780
RCEP D	2026	2026	0	D!H13780
RCEP D	2027	2027	0	D!I13780
RCEP E	2022	2022	0	E!D13784
RCEP E	2023	2023	0	E!E13784
RCEP E	2024	2024	0	E!F13784
RCEP E	2025	2025	0	E!G13784
RCEP E	2026	2026	0	E!H13784
RCEP E	2027	2027	0	E!I13784
RCEP F	2022	2022	0	F!D13781
RCEP F	2023	2023	0	F!E13781
RCEP F	2024	2024	0	F!F13781
RCEP F	2025	2025	0	F!G13781
RCEP F	2026	2026	0	F!H13781

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13781
VIFTA	2024	2024	0	VI!F12793
VIFTA	2025	2025	0	VI!G12793
VIFTA	2026	2026	0	VI!H12793
VIFTA	2027	2027	0	VI!I12793

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 8476.89 has 2 lines; 8476.89.90 is distinguished from its siblings by: Other.	8476.89.10 Money-changing machines	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	8476.89.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8476.89.90	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 8476.89.90. 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 8476.89.90 was checked against BT2026 (cell BT2026!N14414), 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.