Vietnam Tariff Intelligence

HS 8476.90.90 detail

HS code	8476.90.90
Description	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines / - Parts: / - - Other
Unit	chiếc/bộ
Generated	04/11/2026 21:10:05
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/84769090/

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!K14417
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14417
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14417
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!E13764

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13705
ATIGA	2023	2023	0	AT!F13705
ATIGA	2024	2024	0	AT!G13705
ATIGA	2025	2025	0	AT!H13705
ATIGA	2026	2026	0	AT!I13705
ATIGA	2027	2027	0	AT!J13705
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13759
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13759
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13759
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13759
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13759
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13759
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13760
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13760
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13760
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13760
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13760
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13760
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13763
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13711
AIFTA	30/12/2022	2022	0	AI!F13719
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13719
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13719
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13719
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13719
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13719

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13750
VKFTA	2023	2023	0	VK!F13750
VKFTA	2024	2024	0	VK!G13750
VKFTA	2025	2025	0	VK!H13750
VKFTA	2026	2026	0	VK!I13750
VKFTA	2027	2027	0	VK!J13750
VCFTA	2022	2022	0	VC!D13799
VCFTA	2023	2023	0	VC!E13799
VCFTA	2024	2024	0	VC!F13799
VCFTA	2025	2025	0	VC!G13799
VCFTA	2026	2026	0	VC!H13799
VCFTA	2027	2027	0	VC!I13799
VN-EAEU	2022	2022	0	EAV!D13782
VN-EAEU	2023	2023	0	EAV!E13782
VN-EAEU	2024	2024	0	EAV!F13782
VN-EAEU	2025	2025	0	EAV!G13782
VN-EAEU	2026	2026	0	EAV!H13782
VN-EAEU	2027	2027	0	EAV!I13782
AHKFTA	2022	2022	0	AKH!D13782
AHKFTA	2023	2023	0	AKH!E13782
AHKFTA	2024	2024	0	AKH!F13782
AHKFTA	2025	2025	0	AKH!G13782
AHKFTA	2026	2026	0	AKH!H13782
AHKFTA	2027	2027	0	AKH!I13782
EVFTA	2022	2022	0	EV-NK!D13797
EVFTA	2023	2023	0	EV-NK!E13797

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13797
EVFTA	2025	2025	0	EV-NK!G13797
EVFTA	2026	2026	0	EV-NK!H13797
EVFTA	2027	2027	0	EV-NK!I13797
UKVFTA	2022	2022	0	UKV!D13796
UKVFTA	2023	2023	0	UKV!E13796
UKVFTA	2024	2024	0	UKV!F13796
UKVFTA	2025	2025	0	UKV!G13796
UKVFTA	2026	2026	0	UKV!H13796
UKVFTA	2027	2027	0	UKV!I13796
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13776
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13776
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13776
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13776
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13776
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13776
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13776
RCEP A	2022	2022	0	RCEPT-A!D13784
RCEP A	2023	2023	0	RCEPT-A!E13784
RCEP A	2024	2024	0	RCEPT-A!F13784
RCEP A	2025	2025	0	RCEPT-A!G13784
RCEP A	2026	2026	0	RCEPT-A!H13784
RCEP A	2027	2027	0	RCEPT-A!I13784
RCEP B	2022	2022	0	B!D13784
RCEP B	2023	2023	0	B!E13784
RCEP B	2024	2024	0	B!F13784

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13784
RCEP B	2026	2026	0	B!H13784
RCEP B	2027	2027	0	B!I13784
RCEP C	2022	2022	0	C!D13784
RCEP C	2023	2023	0	C!E13784
RCEP C	2024	2024	0	C!F13784
RCEP C	2025	2025	0	C!G13784
RCEP C	2026	2026	0	C!H13784
RCEP C	2027	2027	0	C!I13784
RCEP D	2022	2022	0	D!D13783
RCEP D	2023	2023	0	D!E13783
RCEP D	2024	2024	0	D!F13783
RCEP D	2025	2025	0	D!G13783
RCEP D	2026	2026	0	D!H13783
RCEP D	2027	2027	0	D!I13783
RCEP E	2022	2022	0	E!D13787
RCEP E	2023	2023	0	E!E13787
RCEP E	2024	2024	0	E!F13787
RCEP E	2025	2025	0	E!G13787
RCEP E	2026	2026	0	E!H13787
RCEP E	2027	2027	0	E!I13787
RCEP F	2022	2022	0	F!D13784
RCEP F	2023	2023	0	F!E13784
RCEP F	2024	2024	0	F!F13784
RCEP F	2025	2025	0	F!G13784
RCEP F	2026	2026	0	F!H13784

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13784
VIFTA	2024	2024	0	VI!F12796
VIFTA	2025	2025	0	VI!G12796
VIFTA	2026	2026	0	VI!H12796
VIFTA	2027	2027	0	VI!I12796

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 8476.90 has 2 lines; 8476.90.90 is distinguished from its siblings by: Other.	8476.90.10 Of 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	8476.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8476.90.90	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 8476.90.90. 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 8476.90.90 was checked against BT2026 (cell BT2026!N14417), 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.