

## Détail du SH 8423.90.10

|                        |                                                                                                                                                                                                                                                                                   |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8423.90.10                                                                                                                                                                                                                                                                        |
| Description            | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds / - Weighing machine weights of all kinds; parts of weighing machinery: / - - Weighing machine weights |
| Unité                  | chiếc                                                                                                                                                                                                                                                                             |
| Généré le              | 30/10/2026 15:54:55                                                                                                                                                                                                                                                               |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                        |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                  |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/84239010/">https://vietnamtariff.com/hs-code/84239010/</a>                                                                                                                                                                             |

### Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 22.5          | 22,5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13541 |
| Préférentiel (NPF)            | 15            | 15%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13541 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13541 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

### Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |        |              |                           |                                           |                                      |                    |            |
|--------------------|--------|--------------|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0      | 0%           | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0      | 0%           | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0(-LA) | 0% (sauf LA) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0      | 0%           | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA              | 0      | 0%           | Tarif consolidé<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |      |               |                           |                       |                       |                |               |
|---------|------|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0    | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0    | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0    | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0    | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| AHKFTA  | 3    | 3%            | Tarif consolidé<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 10.5 | 10,5%         | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |      | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |      | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E12836 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E12777 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F12777 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G12777 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H12777 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I12777 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J12777 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E12831 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F12831 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G12831 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H12831 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I12831   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J12831   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E12832   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F12832   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G12832   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H12832   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I12832   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J12832   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F12835   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H12783 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F12791   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G12791   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H12791   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I12791   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J12791   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K12791   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E12822   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F12822   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G12822   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H12822   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I12822   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J12822   |
| VCFTA   | 2022                                   | 2022  | 3             | VC!D12871   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E12871   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F12871   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G12871   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H12871    |
| VCFTA   | 2027    | 2027  | 0             | VC!I12871    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D12854   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E12854   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F12854   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G12854   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H12854   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I12854   |
| AHKFTA  | 2022    | 2022  | 9             | AKH!D12854   |
| AHKFTA  | 2023    | 2023  | 6             | AKH!E12854   |
| AHKFTA  | 2024    | 2024  | 6             | AKH!F12854   |
| AHKFTA  | 2025    | 2025  | 3             | AKH!G12854   |
| AHKFTA  | 2026    | 2026  | 3             | AKH!H12854   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I12854   |
| EVFTA   | 2022    | 2022  | 7,5           | EV-NK!D12869 |
| EVFTA   | 2023    | 2023  | 5             | EV-NK!E12869 |
| EVFTA   | 2024    | 2024  | 2,5           | EV-NK!F12869 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G12869 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H12869 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I12869 |
| UKVFTA  | 2022    | 2022  | 7,5           | UKV!D12868   |
| UKVFTA  | 2023    | 2023  | 5             | UKV!E12868   |
| UKVFTA  | 2024    | 2024  | 2,5           | UKV!F12868   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G12868   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H12868   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I12868   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D12848   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E12848   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F12848   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G12848   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H12848   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I12848   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J12848   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D12856 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E12856 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F12856 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G12856 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H12856 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I12856 |
| RCEP B | 2022    | 2022           | 0             | B!D12856       |
| RCEP B | 2023    | 2023           | 0             | B!E12856       |
| RCEP B | 2024    | 2024           | 0             | B!F12856       |
| RCEP B | 2025    | 2025           | 0             | B!G12856       |
| RCEP B | 2026    | 2026           | 0             | B!H12856       |
| RCEP B | 2027    | 2027           | 0             | B!I12856       |
| RCEP C | 2022    | 2022           | 0             | C!D12856       |
| RCEP C | 2023    | 2023           | 0             | C!E12856       |
| RCEP C | 2024    | 2024           | 0             | C!F12856       |
| RCEP C | 2025    | 2025           | 0             | C!G12856       |
| RCEP C | 2026    | 2026           | 0             | C!H12856       |
| RCEP C | 2027    | 2027           | 0             | C!I12856       |
| RCEP D | 2022    | 2022           | 0             | D!D12855       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP D | 2023    | 2023  | 0             | D!E12855  |
| RCEP D | 2024    | 2024  | 0             | D!F12855  |
| RCEP D | 2025    | 2025  | 0             | D!G12855  |
| RCEP D | 2026    | 2026  | 0             | D!H12855  |
| RCEP D | 2027    | 2027  | 0             | D!I12855  |
| RCEP E | 2022    | 2022  | 0             | E!D12859  |
| RCEP E | 2023    | 2023  | 0             | E!E12859  |
| RCEP E | 2024    | 2024  | 0             | E!F12859  |
| RCEP E | 2025    | 2025  | 0             | E!G12859  |
| RCEP E | 2026    | 2026  | 0             | E!H12859  |
| RCEP E | 2027    | 2027  | 0             | E!I12859  |
| RCEP F | 2022    | 2022  | 0             | F!D12856  |
| RCEP F | 2023    | 2023  | 0             | F!E12856  |
| RCEP F | 2024    | 2024  | 0             | F!F12856  |
| RCEP F | 2025    | 2025  | 0             | F!G12856  |
| RCEP F | 2026    | 2026  | 0             | F!H12856  |
| RCEP F | 2027    | 2027  | 0             | F!I12856  |
| VIFTA  | 2024    | 2024  | 13.5          | VI!F11919 |
| VIFTA  | 2025    | 2025  | 12            | VI!G11919 |
| VIFTA  | 2026    | 2026  | 10.5          | VI!H11919 |
| VIFTA  | 2027    | 2027  | 9             | VI!I11919 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                             |                                                                                                                                                                                   |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8423.90 has 3 lines; 8423.90.10 is distinguished from its siblings by: Weighing machine weights. | 8423.90.30 Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles; 8423.90.40 Parts of other weighing machinery | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8423.90.10. This does NOT mean there is no risk.                |                                                                                                                                                                                   |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 8423.90.10 was checked against BT2026 (cell BT2026!N13541), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.