Vietnam Tariff Intelligence

HS 8427.90.00 detail

HS code	8427.90.00
Description	Fork-lift trucks; other works trucks fitted with lifting or handling equipment / - Other trucks
Unit	chiếc
Generated	04/11/2026 19:17:35
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://vietnamtariff.com/hs-code/84279000/

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!K13625
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13625
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13625
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!E12924
ATIGA	2022	2022	0	AT!E12865
ATIGA	2023	2023	0	AT!F12865
ATIGA	2024	2024	0	AT!G12865
ATIGA	2025	2025	0	AT!H12865
ATIGA	2026	2026	0	AT!I12865
ATIGA	2027	2027	0	AT!J12865
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12919
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12919
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12919

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12919
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12919
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12919
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12920
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12920
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12920
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12920
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12920
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12920
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12923
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12871
AIFTA	30/12/2022	2022	0	AI!F12879
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12879
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12879
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12879
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12879
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12879
VKFTA	2022	2022	0	VK!E12910
VKFTA	2023	2023	0	VK!F12910
VKFTA	2024	2024	0	VK!G12910
VKFTA	2025	2025	0	VK!H12910
VKFTA	2026	2026	0	VK!I12910
VKFTA	2027	2027	0	VK!J12910
VCFTA	2022	2022	0	VC!D12959
VCFTA	2023	2023	0	VC!E12959
VCFTA	2024	2024	0	VC!F12959

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12959
VCFTA	2026	2026	0	VC!H12959
VCFTA	2027	2027	0	VC!I12959
VN-EAEU	2022	2022	*	EAV!D12942
VN-EAEU	2023	2023	*	EAV!E12942
VN-EAEU	2024	2024	*	EAV!F12942
VN-EAEU	2025	2025	*	EAV!G12942
VN-EAEU	2026	2026	*	EAV!H12942
VN-EAEU	2027	2027	*	EAV!I12942
AHKFTA	2022	2022	0	AKH!D12942
AHKFTA	2023	2023	0	AKH!E12942
AHKFTA	2024	2024	0	AKH!F12942
AHKFTA	2025	2025	0	AKH!G12942
AHKFTA	2026	2026	0	AKH!H12942
AHKFTA	2027	2027	0	AKH!I12942
EVFTA	2022	2022	0	EV-NK!D12957
EVFTA	2023	2023	0	EV-NK!E12957
EVFTA	2024	2024	0	EV-NK!F12957
EVFTA	2025	2025	0	EV-NK!G12957
EVFTA	2026	2026	0	EV-NK!H12957
EVFTA	2027	2027	0	EV-NK!I12957
UKVFTA	2022	2022	0	UKV!D12956
UKVFTA	2023	2023	0	UKV!E12956
UKVFTA	2024	2024	0	UKV!F12956
UKVFTA	2025	2025	0	UKV!G12956
UKVFTA	2026	2026	0	UKV!H12956

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12956
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12936
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12936
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12936
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12936
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12936
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12936
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12936
RCEP A	2022	2022	0	RCEPT-A!D12944
RCEP A	2023	2023	0	RCEPT-A!E12944
RCEP A	2024	2024	0	RCEPT-A!F12944
RCEP A	2025	2025	0	RCEPT-A!G12944
RCEP A	2026	2026	0	RCEPT-A!H12944
RCEP A	2027	2027	0	RCEPT-A!I12944
RCEP B	2022	2022	0	B!D12944
RCEP B	2023	2023	0	B!E12944
RCEP B	2024	2024	0	B!F12944
RCEP B	2025	2025	0	B!G12944
RCEP B	2026	2026	0	B!H12944
RCEP B	2027	2027	0	B!I12944
RCEP C	2022	2022	0	C!D12944
RCEP C	2023	2023	0	C!E12944
RCEP C	2024	2024	0	C!F12944
RCEP C	2025	2025	0	C!G12944
RCEP C	2026	2026	0	C!H12944
RCEP C	2027	2027	0	C!I12944

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12943
RCEP D	2023	2023	0	D!E12943
RCEP D	2024	2024	0	D!F12943
RCEP D	2025	2025	0	D!G12943
RCEP D	2026	2026	0	D!H12943
RCEP D	2027	2027	0	D!I12943
RCEP E	2022	2022	0	E!D12947
RCEP E	2023	2023	0	E!E12947
RCEP E	2024	2024	0	E!F12947
RCEP E	2025	2025	0	E!G12947
RCEP E	2026	2026	0	E!H12947
RCEP E	2027	2027	0	E!I12947
RCEP F	2022	2022	0	F!D12944
RCEP F	2023	2023	0	F!E12944
RCEP F	2024	2024	0	F!F12944
RCEP F	2025	2025	0	F!G12944
RCEP F	2026	2026	0	F!H12944
RCEP F	2027	2027	0	F!I12944
VIFTA	2024	2024	0	VI!F12003
VIFTA	2025	2025	0	VI!G12003
VIFTA	2026	2026	0	VI!H12003
VIFTA	2027	2027	0	VI!I12003

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
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 8427.90.00. 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 8427.90.00 was checked against BT2026 (cell BT2026!N13625), 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

Item policy

Item policy
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.