Vietnam Tariff Intelligence

HS 8428.40.00 detail

HS code	8428.40.00
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Escalators and moving walkways
Unit	chiếc
Generated	04/11/2026 22:37:07
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/84284000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13646
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13646
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13646
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E12946

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12887
ATIGA	2023	2023	0	AT!F12887
ATIGA	2024	2024	0	AT!G12887
ATIGA	2025	2025	0	AT!H12887
ATIGA	2026	2026	0	AT!I12887
ATIGA	2027	2027	0	AT!J12887
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12941
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12941
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12941
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12941
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12941
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12941
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12942
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12942
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12942
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12942
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12942
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12942
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12945
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12893
AIFTA	30/12/2022	2022	0	AI!F12901
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12901
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12901
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12901
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12901
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12901

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12932
VKFTA	2023	2023	0	VK!F12932
VKFTA	2024	2024	0	VK!G12932
VKFTA	2025	2025	0	VK!H12932
VKFTA	2026	2026	0	VK!I12932
VKFTA	2027	2027	0	VK!J12932
VCFTA	2022	2022	0	VC!D12981
VCFTA	2023	2023	0	VC!E12981
VCFTA	2024	2024	0	VC!F12981
VCFTA	2025	2025	0	VC!G12981
VCFTA	2026	2026	0	VC!H12981
VCFTA	2027	2027	0	VC!I12981
VN-EAEU	2022	2022	0	EAV!D12964
VN-EAEU	2023	2023	0	EAV!E12964
VN-EAEU	2024	2024	0	EAV!F12964
VN-EAEU	2025	2025	0	EAV!G12964
VN-EAEU	2026	2026	0	EAV!H12964
VN-EAEU	2027	2027	0	EAV!I12964
AHKFTA	2022	2022	3	AKH!D12964
AHKFTA	2023	2023	2	AKH!E12964
AHKFTA	2024	2024	2	AKH!F12964
AHKFTA	2025	2025	1	AKH!G12964
AHKFTA	2026	2026	1	AKH!H12964
AHKFTA	2027	2027	0	AKH!I12964
EVFTA	2022	2022	2,5	EV-NK!D12979
EVFTA	2023	2023	1,6	EV-NK!E12979

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F12979
EVFTA	2025	2025	0	EV-NK!G12979
EVFTA	2026	2026	0	EV-NK!H12979
EVFTA	2027	2027	0	EV-NK!I12979
UKVFTA	2022	2022	2,5	UKV!D12978
UKVFTA	2023	2023	1,6	UKV!E12978
UKVFTA	2024	2024	0,8	UKV!F12978
UKVFTA	2025	2025	0	UKV!G12978
UKVFTA	2026	2026	0	UKV!H12978
UKVFTA	2027	2027	0	UKV!I12978
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12958
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12958
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12958
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12958
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12958
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12958
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12958
RCEP A	2022	2022	0	RCEPT-A!D12966
RCEP A	2023	2023	0	RCEPT-A!E12966
RCEP A	2024	2024	0	RCEPT-A!F12966
RCEP A	2025	2025	0	RCEPT-A!G12966
RCEP A	2026	2026	0	RCEPT-A!H12966
RCEP A	2027	2027	0	RCEPT-A!I12966
RCEP B	2022	2022	0	B!D12966
RCEP B	2023	2023	0	B!E12966
RCEP B	2024	2024	0	B!F12966

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12966
RCEP B	2026	2026	0	B!H12966
RCEP B	2027	2027	0	B!I12966
RCEP C	2022	2022	0	C!D12966
RCEP C	2023	2023	0	C!E12966
RCEP C	2024	2024	0	C!F12966
RCEP C	2025	2025	0	C!G12966
RCEP C	2026	2026	0	C!H12966
RCEP C	2027	2027	0	C!I12966
RCEP D	2022	2022	0	D!D12965
RCEP D	2023	2023	0	D!E12965
RCEP D	2024	2024	0	D!F12965
RCEP D	2025	2025	0	D!G12965
RCEP D	2026	2026	0	D!H12965
RCEP D	2027	2027	0	D!I12965
RCEP E	2022	2022	0	E!D12969
RCEP E	2023	2023	0	E!E12969
RCEP E	2024	2024	0	E!F12969
RCEP E	2025	2025	0	E!G12969
RCEP E	2026	2026	0	E!H12969
RCEP E	2027	2027	0	E!I12969
RCEP F	2022	2022	0	F!D12966
RCEP F	2023	2023	0	F!E12966
RCEP F	2024	2024	0	F!F12966
RCEP F	2025	2025	0	F!G12966
RCEP F	2026	2026	0	F!H12966

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12966
VIFTA	2024	2024	4.3	VI!F12024
VIFTA	2025	2025	3.6	VI!G12024
VIFTA	2026	2026	2.9	VI!H12024
VIFTA	2027	2027	2.1	VI!I12024

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 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 8428.40.00. 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 5% for 8428.40.00 was checked against BT2026 (cell BT2026!N13646), 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 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.