Vietnam Tariff Intelligence

HS 8428.90.90 detail

HS code	8428.90.90
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Other machinery: / - - Other
Unit	chiếc
Generated	01/11/2026 21:31:37
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/84289090/

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!K13652
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13652
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13652
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!E12952
ATIGA	2022	2022	0	AT!E12893
ATIGA	2023	2023	0	AT!F12893
ATIGA	2024	2024	0	AT!G12893
ATIGA	2025	2025	0	AT!H12893
ATIGA	2026	2026	0	AT!I12893
ATIGA	2027	2027	0	AT!J12893
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12947
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12947
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12947

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12947
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12947
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12947
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12948
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12948
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12948
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12948
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12948
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12948
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12951
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12899
AIFTA	30/12/2022	2022	0	AI!F12907
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12907
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12907
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12907
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12907
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12907
VKFTA	2022	2022	0	VK!E12938
VKFTA	2023	2023	0	VK!F12938
VKFTA	2024	2024	0	VK!G12938
VKFTA	2025	2025	0	VK!H12938
VKFTA	2026	2026	0	VK!I12938
VKFTA	2027	2027	0	VK!J12938
VCFTA	2022	2022	0	VC!D12987
VCFTA	2023	2023	0	VC!E12987
VCFTA	2024	2024	0	VC!F12987

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12987
VCFTA	2026	2026	0	VC!H12987
VCFTA	2027	2027	0	VC!I12987
VN-EAEU	2022	2022	*	EAV!D12970
VN-EAEU	2023	2023	*	EAV!E12970
VN-EAEU	2024	2024	*	EAV!F12970
VN-EAEU	2025	2025	*	EAV!G12970
VN-EAEU	2026	2026	*	EAV!H12970
VN-EAEU	2027	2027	*	EAV!I12970
AHKFTA	2022	2022	0	AKH!D12970
AHKFTA	2023	2023	0	AKH!E12970
AHKFTA	2024	2024	0	AKH!F12970
AHKFTA	2025	2025	0	AKH!G12970
AHKFTA	2026	2026	0	AKH!H12970
AHKFTA	2027	2027	0	AKH!I12970
EVFTA	2022	2022	0	EV-NK!D12985
EVFTA	2023	2023	0	EV-NK!E12985
EVFTA	2024	2024	0	EV-NK!F12985
EVFTA	2025	2025	0	EV-NK!G12985
EVFTA	2026	2026	0	EV-NK!H12985
EVFTA	2027	2027	0	EV-NK!I12985
UKVFTA	2022	2022	0	UKV!D12984
UKVFTA	2023	2023	0	UKV!E12984
UKVFTA	2024	2024	0	UKV!F12984
UKVFTA	2025	2025	0	UKV!G12984
UKVFTA	2026	2026	0	UKV!H12984

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12984
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12964
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12964
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12964
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12964
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12964
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12964
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12964
RCEP A	2022	2022	0	RCEPT-A!D12972
RCEP A	2023	2023	0	RCEPT-A!E12972
RCEP A	2024	2024	0	RCEPT-A!F12972
RCEP A	2025	2025	0	RCEPT-A!G12972
RCEP A	2026	2026	0	RCEPT-A!H12972
RCEP A	2027	2027	0	RCEPT-A!I12972
RCEP B	2022	2022	0	B!D12972
RCEP B	2023	2023	0	B!E12972
RCEP B	2024	2024	0	B!F12972
RCEP B	2025	2025	0	B!G12972
RCEP B	2026	2026	0	B!H12972
RCEP B	2027	2027	0	B!I12972
RCEP C	2022	2022	0	C!D12972
RCEP C	2023	2023	0	C!E12972
RCEP C	2024	2024	0	C!F12972
RCEP C	2025	2025	0	C!G12972
RCEP C	2026	2026	0	C!H12972
RCEP C	2027	2027	0	C!I12972

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12971
RCEP D	2023	2023	0	D!E12971
RCEP D	2024	2024	0	D!F12971
RCEP D	2025	2025	0	D!G12971
RCEP D	2026	2026	0	D!H12971
RCEP D	2027	2027	0	D!I12971
RCEP E	2022	2022	0	E!D12975
RCEP E	2023	2023	0	E!E12975
RCEP E	2024	2024	0	E!F12975
RCEP E	2025	2025	0	E!G12975
RCEP E	2026	2026	0	E!H12975
RCEP E	2027	2027	0	E!I12975
RCEP F	2022	2022	0	F!D12972
RCEP F	2023	2023	0	F!E12972
RCEP F	2024	2024	0	F!F12972
RCEP F	2025	2025	0	F!G12972
RCEP F	2026	2026	0	F!H12972
RCEP F	2027	2027	0	F!I12972
VIFTA	2024	2024	0	VI!F12030
VIFTA	2025	2025	0	VI!G12030
VIFTA	2026	2026	0	VI!H12030
VIFTA	2027	2027	0	VI!I12030

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8428.90 has 3 lines; 8428.90.90 is distinguished from its siblings by: Other.	8428.90.20 Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies; 8428.90.30 Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8428.90.90. 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 8428.90.90 was checked against BT2026 (cell BT2026!N13652), 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)

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.