Vietnam Tariff Intelligence

HS 8430.39.00 detail

HS code	8430.39.00
Description	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers / - Coal or rock cutters and tunnelling machinery: / - - Other
Unit	chiếc
Generated	02/11/2026 10:54:53
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/84303900/

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!K13673
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13673
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13673
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 (-KH, MY)	0% (except KH, MY)	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(-MM)	0% (except MM)	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-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!E12975
ATIGA	2022	2022	0	AT!E12916
ATIGA	2023	2023	0	AT!F12916
ATIGA	2024	2024	0	AT!G12916
ATIGA	2025	2025	0	AT!H12916
ATIGA	2026	2026	0	AT!I12916
ATIGA	2027	2027	0	AT!J12916
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12970
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12970
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12970

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12970
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12970
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12970
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12971
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12971
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12971
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12971
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12971
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12971
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12974
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12922
AIFTA	30/12/2022	2022	0	AI!F12930
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12930
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12930
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12930
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12930
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12930
VKFTA	2022	2022	0	VK!E12961
VKFTA	2023	2023	0	VK!F12961
VKFTA	2024	2024	0	VK!G12961
VKFTA	2025	2025	0	VK!H12961
VKFTA	2026	2026	0	VK!I12961
VKFTA	2027	2027	0	VK!J12961
VCFTA	2022	2022	0	VC!D13010
VCFTA	2023	2023	0	VC!E13010
VCFTA	2024	2024	0	VC!F13010

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13010
VCFTA	2026	2026	0	VC!H13010
VCFTA	2027	2027	0	VC!I13010
VN-EAEU	2022	2022	0	EAV!D12993
VN-EAEU	2023	2023	0	EAV!E12993
VN-EAEU	2024	2024	0	EAV!F12993
VN-EAEU	2025	2025	0	EAV!G12993
VN-EAEU	2026	2026	0	EAV!H12993
VN-EAEU	2027	2027	0	EAV!I12993
AHKFTA	2022	2022	0	AKH!D12993
AHKFTA	2023	2023	0	AKH!E12993
AHKFTA	2024	2024	0	AKH!F12993
AHKFTA	2025	2025	0	AKH!G12993
AHKFTA	2026	2026	0	AKH!H12993
AHKFTA	2027	2027	0	AKH!I12993
EVFTA	2022	2022	0	EV-NK!D13008
EVFTA	2023	2023	0	EV-NK!E13008
EVFTA	2024	2024	0	EV-NK!F13008
EVFTA	2025	2025	0	EV-NK!G13008
EVFTA	2026	2026	0	EV-NK!H13008
EVFTA	2027	2027	0	EV-NK!I13008
UKVFTA	2022	2022	0	UKV!D13007
UKVFTA	2023	2023	0	UKV!E13007
UKVFTA	2024	2024	0	UKV!F13007
UKVFTA	2025	2025	0	UKV!G13007
UKVFTA	2026	2026	0	UKV!H13007

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13007
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12987
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12987
RCEP A	2022	2022	0	RCEPT-A!D12995
RCEP A	2023	2023	0	RCEPT-A!E12995
RCEP A	2024	2024	0	RCEPT-A!F12995
RCEP A	2025	2025	0	RCEPT-A!G12995
RCEP A	2026	2026	0	RCEPT-A!H12995
RCEP A	2027	2027	0	RCEPT-A!I12995
RCEP B	2022	2022	0	B!D12995
RCEP B	2023	2023	0	B!E12995
RCEP B	2024	2024	0	B!F12995
RCEP B	2025	2025	0	B!G12995
RCEP B	2026	2026	0	B!H12995
RCEP B	2027	2027	0	B!I12995
RCEP C	2022	2022	0	C!D12995
RCEP C	2023	2023	0	C!E12995
RCEP C	2024	2024	0	C!F12995
RCEP C	2025	2025	0	C!G12995
RCEP C	2026	2026	0	C!H12995
RCEP C	2027	2027	0	C!I12995

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12994
RCEP D	2023	2023	0	D!E12994
RCEP D	2024	2024	0	D!F12994
RCEP D	2025	2025	0	D!G12994
RCEP D	2026	2026	0	D!H12994
RCEP D	2027	2027	0	D!I12994
RCEP E	2022	2022	0	E!D12998
RCEP E	2023	2023	0	E!E12998
RCEP E	2024	2024	0	E!F12998
RCEP E	2025	2025	0	E!G12998
RCEP E	2026	2026	0	E!H12998
RCEP E	2027	2027	0	E!I12998
RCEP F	2022	2022	0	F!D12995
RCEP F	2023	2023	0	F!E12995
RCEP F	2024	2024	0	F!F12995
RCEP F	2025	2025	0	F!G12995
RCEP F	2026	2026	0	F!H12995
RCEP F	2027	2027	0	F!I12995
VIFTA	2024	2024	0	VI!F12051
VIFTA	2025	2025	0	VI!G12051
VIFTA	2026	2026	0	VI!H12051
VIFTA	2027	2027	0	VI!I12051

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
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 8430.39.00. 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 8430.39.00 was checked against BT2026 (cell BT2026!N13673), 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.