Vietnam Tariff Intelligence

HS 8431.49.90 detail

HS code	8431.49.90
Description	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30 / - Of machinery of heading 84.26, 84.29 or 84.30: / - - Other: / - - - Other
Unit	chiếc
Generated	08/11/2026 11:11:45
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/84314990/

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!K13715
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13715
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13715
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!E13018
ATIGA	2022	2022	0	AT!E12959
ATIGA	2023	2023	0	AT!F12959
ATIGA	2024	2024	0	AT!G12959
ATIGA	2025	2025	0	AT!H12959
ATIGA	2026	2026	0	AT!I12959
ATIGA	2027	2027	0	AT!J12959
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13013
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13013
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13013

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13013
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13013
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13013
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13014
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13014
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13014
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13014
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13014
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13014
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13017
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12965
AIFTA	30/12/2022	2022	0	AI!F12973
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12973
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12973
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12973
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12973
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12973
VKFTA	2022	2022	0	VK!E13004
VKFTA	2023	2023	0	VK!F13004
VKFTA	2024	2024	0	VK!G13004
VKFTA	2025	2025	0	VK!H13004
VKFTA	2026	2026	0	VK!I13004
VKFTA	2027	2027	0	VK!J13004
VCFTA	2022	2022	0	VC!D13053
VCFTA	2023	2023	0	VC!E13053
VCFTA	2024	2024	0	VC!F13053

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13053
VCFTA	2026	2026	0	VC!H13053
VCFTA	2027	2027	0	VC!I13053
VN-EAEU	2022	2022	*	EAV!D13036
VN-EAEU	2023	2023	*	EAV!E13036
VN-EAEU	2024	2024	*	EAV!F13036
VN-EAEU	2025	2025	*	EAV!G13036
VN-EAEU	2026	2026	*	EAV!H13036
VN-EAEU	2027	2027	*	EAV!I13036
AHKFTA	2022	2022	0	AKH!D13036
AHKFTA	2023	2023	0	AKH!E13036
AHKFTA	2024	2024	0	AKH!F13036
AHKFTA	2025	2025	0	AKH!G13036
AHKFTA	2026	2026	0	AKH!H13036
AHKFTA	2027	2027	0	AKH!I13036
EVFTA	2022	2022	0	EV-NK!D13051
EVFTA	2023	2023	0	EV-NK!E13051
EVFTA	2024	2024	0	EV-NK!F13051
EVFTA	2025	2025	0	EV-NK!G13051
EVFTA	2026	2026	0	EV-NK!H13051
EVFTA	2027	2027	0	EV-NK!I13051
UKVFTA	2022	2022	0	UKV!D13050
UKVFTA	2023	2023	0	UKV!E13050
UKVFTA	2024	2024	0	UKV!F13050
UKVFTA	2025	2025	0	UKV!G13050
UKVFTA	2026	2026	0	UKV!H13050

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13050
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13030
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13030
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13030
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13030
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13030
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13030
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13030
RCEP A	2022	2022	0	RCEPT-A!D13038
RCEP A	2023	2023	0	RCEPT-A!E13038
RCEP A	2024	2024	0	RCEPT-A!F13038
RCEP A	2025	2025	0	RCEPT-A!G13038
RCEP A	2026	2026	0	RCEPT-A!H13038
RCEP A	2027	2027	0	RCEPT-A!I13038
RCEP B	2022	2022	0	B!D13038
RCEP B	2023	2023	0	B!E13038
RCEP B	2024	2024	0	B!F13038
RCEP B	2025	2025	0	B!G13038
RCEP B	2026	2026	0	B!H13038
RCEP B	2027	2027	0	B!I13038
RCEP C	2022	2022	0	C!D13038
RCEP C	2023	2023	0	C!E13038
RCEP C	2024	2024	0	C!F13038
RCEP C	2025	2025	0	C!G13038
RCEP C	2026	2026	0	C!H13038
RCEP C	2027	2027	0	C!I13038

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13037
RCEP D	2023	2023	0	D!E13037
RCEP D	2024	2024	0	D!F13037
RCEP D	2025	2025	0	D!G13037
RCEP D	2026	2026	0	D!H13037
RCEP D	2027	2027	0	D!I13037
RCEP E	2022	2022	0	E!D13041
RCEP E	2023	2023	0	E!E13041
RCEP E	2024	2024	0	E!F13041
RCEP E	2025	2025	0	E!G13041
RCEP E	2026	2026	0	E!H13041
RCEP E	2027	2027	0	E!I13041
RCEP F	2022	2022	0	F!D13038
RCEP F	2023	2023	0	F!E13038
RCEP F	2024	2024	0	F!F13038
RCEP F	2025	2025	0	F!G13038
RCEP F	2026	2026	0	F!H13038
RCEP F	2027	2027	0	F!I13038
VIFTA	2024	2024	0	VI!F12093
VIFTA	2025	2025	0	VI!G12093
VIFTA	2026	2026	0	VI!H12093
VIFTA	2027	2027	0	VI!I12093

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8431.49 has 6 lines; 8431.49.90 is distinguished from its siblings by: Other.	8431.49.10 Parts of machinery of heading 84.26; 8431.49.20 Cutting edges or end bits of a kind used for scrapers, graders or levellers; 8431.49.40 Cutting edges or end bits of a kind used for bulldozer or angledozer blades; 8431.49.50 Of road rollers; 8431.49.60 Of goods of subheading 8430.20.00	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 8431.49.90. 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 8431.49.90 was checked against BT2026 (cell BT2026!N13715), 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

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.