Vietnam Tariff Intelligence

HS 8423.90.40 detail

HS code	8423.90.40
Description	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds / - Weighing machine weights of all kinds; parts of weighing machinery: / - - Parts of other weighing machinery
Unit	chiếc
Generated	31/10/2026 10:51:17
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/84239040/

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!K13543
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13543
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13543
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
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
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!E12838

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12779
ATIGA	2023	2023	0	AT!F12779
ATIGA	2024	2024	0	AT!G12779
ATIGA	2025	2025	0	AT!H12779
ATIGA	2026	2026	0	AT!I12779
ATIGA	2027	2027	0	AT!J12779
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12833
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12833
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12833
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12833
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12833
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12833
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12834
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12834
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12834
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12834
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12834
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12834
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12837
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12785
AIFTA	30/12/2022	2022	0	AI!F12793
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12793
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12793
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12793
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12793
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12793

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12824
VKFTA	2023	2023	0	VK!F12824
VKFTA	2024	2024	0	VK!G12824
VKFTA	2025	2025	0	VK!H12824
VKFTA	2026	2026	0	VK!I12824
VKFTA	2027	2027	0	VK!J12824
VCFTA	2022	2022	0	VC!D12873
VCFTA	2023	2023	0	VC!E12873
VCFTA	2024	2024	0	VC!F12873
VCFTA	2025	2025	0	VC!G12873
VCFTA	2026	2026	0	VC!H12873
VCFTA	2027	2027	0	VC!I12873
VN-EAEU	2022	2022	0	EAV!D12856
VN-EAEU	2023	2023	0	EAV!E12856
VN-EAEU	2024	2024	0	EAV!F12856
VN-EAEU	2025	2025	0	EAV!G12856
VN-EAEU	2026	2026	0	EAV!H12856
VN-EAEU	2027	2027	0	EAV!I12856
AHKFTA	2022	2022	0	AKH!D12856
AHKFTA	2023	2023	0	AKH!E12856
AHKFTA	2024	2024	0	AKH!F12856
AHKFTA	2025	2025	0	AKH!G12856
AHKFTA	2026	2026	0	AKH!H12856
AHKFTA	2027	2027	0	AKH!I12856
EVFTA	2022	2022	2,5	EV-NK!D12871
EVFTA	2023	2023	1,6	EV-NK!E12871

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F12871
EVFTA	2025	2025	0	EV-NK!G12871
EVFTA	2026	2026	0	EV-NK!H12871
EVFTA	2027	2027	0	EV-NK!I12871
UKVFTA	2022	2022	2,5	UKV!D12870
UKVFTA	2023	2023	1,6	UKV!E12870
UKVFTA	2024	2024	0,8	UKV!F12870
UKVFTA	2025	2025	0	UKV!G12870
UKVFTA	2026	2026	0	UKV!H12870
UKVFTA	2027	2027	0	UKV!I12870
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12850
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12850
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12850
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12850
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12850
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12850
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12850
RCEP A	2022	2022	0	RCEPT-A!D12858
RCEP A	2023	2023	0	RCEPT-A!E12858
RCEP A	2024	2024	0	RCEPT-A!F12858
RCEP A	2025	2025	0	RCEPT-A!G12858
RCEP A	2026	2026	0	RCEPT-A!H12858
RCEP A	2027	2027	0	RCEPT-A!I12858
RCEP B	2022	2022	0	B!D12858
RCEP B	2023	2023	0	B!E12858
RCEP B	2024	2024	0	B!F12858

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12858
RCEP B	2026	2026	0	B!H12858
RCEP B	2027	2027	0	B!I12858
RCEP C	2022	2022	0	C!D12858
RCEP C	2023	2023	0	C!E12858
RCEP C	2024	2024	0	C!F12858
RCEP C	2025	2025	0	C!G12858
RCEP C	2026	2026	0	C!H12858
RCEP C	2027	2027	0	C!I12858
RCEP D	2022	2022	0	D!D12857
RCEP D	2023	2023	0	D!E12857
RCEP D	2024	2024	0	D!F12857
RCEP D	2025	2025	0	D!G12857
RCEP D	2026	2026	0	D!H12857
RCEP D	2027	2027	0	D!I12857
RCEP E	2022	2022	0	E!D12861
RCEP E	2023	2023	0	E!E12861
RCEP E	2024	2024	0	E!F12861
RCEP E	2025	2025	0	E!G12861
RCEP E	2026	2026	0	E!H12861
RCEP E	2027	2027	0	E!I12861
RCEP F	2022	2022	0	F!D12858
RCEP F	2023	2023	0	F!E12858
RCEP F	2024	2024	0	F!F12858
RCEP F	2025	2025	0	F!G12858
RCEP F	2026	2026	0	F!H12858

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12858
VIFTA	2024	2024	0	VI!F11921
VIFTA	2025	2025	0	VI!G11921
VIFTA	2026	2026	0	VI!H11921
VIFTA	2027	2027	0	VI!I11921

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 8423.90 has 3 lines; 8423.90.40 is distinguished from its siblings by: Parts of other weighing machinery.	8423.90.10 Weighing machine weights; 8423.90.30 Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8423.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8423.90.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8423.90.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 8423.90.40 was checked against BT2026 (cell BT2026!N13543), 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.