Vietnam Tariff Intelligence

HS 8428.39.90 detail

HS code	8428.39.90
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Other continuous-action elevators and conveyors, for goods or materials: / - - Other: / - - - Other
Unit	chiếc
Generated	02/11/2026 14:44:44
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/84283990/

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!K13645
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13645
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13645
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	3.5	3.5%	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!E12945

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12886
ATIGA	2023	2023	0	AT!F12886
ATIGA	2024	2024	0	AT!G12886
ATIGA	2025	2025	0	AT!H12886
ATIGA	2026	2026	0	AT!I12886
ATIGA	2027	2027	0	AT!J12886
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12940
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12940
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12940
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12940
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12940
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12940
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12941
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12941
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12941
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12941
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12941
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12941
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12944
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12892
AIFTA	30/12/2022	2022	0	AI!F12900
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12900
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12900
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12900
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12900
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12900

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12931
VKFTA	2023	2023	0	VK!F12931
VKFTA	2024	2024	0	VK!G12931
VKFTA	2025	2025	0	VK!H12931
VKFTA	2026	2026	0	VK!I12931
VKFTA	2027	2027	0	VK!J12931
VCFTA	2022	2022	5	VC!D12980
VCFTA	2023	2023	5	VC!E12980
VCFTA	2024	2024	0	VC!F12980
VCFTA	2025	2025	0	VC!G12980
VCFTA	2026	2026	0	VC!H12980
VCFTA	2027	2027	0	VC!I12980
VN-EAEU	2022	2022	0	EAV!D12963
VN-EAEU	2023	2023	0	EAV!E12963
VN-EAEU	2024	2024	0	EAV!F12963
VN-EAEU	2025	2025	0	EAV!G12963
VN-EAEU	2026	2026	0	EAV!H12963
VN-EAEU	2027	2027	0	EAV!I12963
AHKFTA	2022	2022	0	AKH!D12963
AHKFTA	2023	2023	0	AKH!E12963
AHKFTA	2024	2024	0	AKH!F12963
AHKFTA	2025	2025	0	AKH!G12963
AHKFTA	2026	2026	0	AKH!H12963
AHKFTA	2027	2027	0	AKH!I12963
EVFTA	2022	2022	2,5	EV-NK!D12978
EVFTA	2023	2023	1,6	EV-NK!E12978

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F12978
EVFTA	2025	2025	0	EV-NK!G12978
EVFTA	2026	2026	0	EV-NK!H12978
EVFTA	2027	2027	0	EV-NK!I12978
UKVFTA	2022	2022	2,5	UKV!D12977
UKVFTA	2023	2023	1,6	UKV!E12977
UKVFTA	2024	2024	0,8	UKV!F12977
UKVFTA	2025	2025	0	UKV!G12977
UKVFTA	2026	2026	0	UKV!H12977
UKVFTA	2027	2027	0	UKV!I12977
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12957
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12957
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12957
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12957
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12957
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12957
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12957
RCEP A	2022	2022	0	RCEPT-A!D12965
RCEP A	2023	2023	0	RCEPT-A!E12965
RCEP A	2024	2024	0	RCEPT-A!F12965
RCEP A	2025	2025	0	RCEPT-A!G12965
RCEP A	2026	2026	0	RCEPT-A!H12965
RCEP A	2027	2027	0	RCEPT-A!I12965
RCEP B	2022	2022	0	B!D12965
RCEP B	2023	2023	0	B!E12965
RCEP B	2024	2024	0	B!F12965

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12965
RCEP B	2026	2026	0	B!H12965
RCEP B	2027	2027	0	B!I12965
RCEP C	2022	2022	0	C!D12965
RCEP C	2023	2023	0	C!E12965
RCEP C	2024	2024	0	C!F12965
RCEP C	2025	2025	0	C!G12965
RCEP C	2026	2026	0	C!H12965
RCEP C	2027	2027	0	C!I12965
RCEP D	2022	2022	0	D!D12964
RCEP D	2023	2023	0	D!E12964
RCEP D	2024	2024	0	D!F12964
RCEP D	2025	2025	0	D!G12964
RCEP D	2026	2026	0	D!H12964
RCEP D	2027	2027	0	D!I12964
RCEP E	2022	2022	0	E!D12968
RCEP E	2023	2023	0	E!E12968
RCEP E	2024	2024	0	E!F12968
RCEP E	2025	2025	0	E!G12968
RCEP E	2026	2026	0	E!H12968
RCEP E	2027	2027	0	E!I12968
RCEP F	2022	2022	0	F!D12965
RCEP F	2023	2023	0	F!E12965
RCEP F	2024	2024	0	F!F12965
RCEP F	2025	2025	0	F!G12965
RCEP F	2026	2026	0	F!H12965

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12965
VIFTA	2024	2024	4.5	VI!F12023
VIFTA	2025	2025	4	VI!G12023
VIFTA	2026	2026	3.5	VI!H12023
VIFTA	2027	2027	3	VI!I12023

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 8428.39 has 2 lines; 8428.39.90 is distinguished from its siblings by: Other.	8428.39.10 Of a kind used for agriculture	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 8428.39.90. 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 5% for 8428.39.90 was checked against BT2026 (cell BT2026!N13645), 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.