Vietnam Tariff Intelligence

HS 8431.31.20 detail

HS code	8431.31.20
Description	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30 / - Of machinery of heading 84.28: / - - Of lifts, skip hoists or escalators: / - - - Of goods of subheading 8428.10.31 or 8428.40.00
Unit	chiếc
Generated	03/11/2026 20:53:22
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/84313120/

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!K13697
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13697
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13697
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)	0% (except KH)	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-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!E13000
ATIGA	2022	2022	0	AT!E12941
ATIGA	2023	2023	0	AT!F12941
ATIGA	2024	2024	0	AT!G12941
ATIGA	2025	2025	0	AT!H12941
ATIGA	2026	2026	0	AT!I12941
ATIGA	2027	2027	0	AT!J12941
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12995
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12995
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12995

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12995
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12995
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12995
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12996
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12996
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12996
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12996
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12996
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12996
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12947
AIFTA	30/12/2022	2022	0	AI!F12955
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12955
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12955
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12955
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12955
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12955
VKFTA	2022	2022	0	VK!E12986
VKFTA	2023	2023	0	VK!F12986
VKFTA	2024	2024	0	VK!G12986
VKFTA	2025	2025	0	VK!H12986
VKFTA	2026	2026	0	VK!I12986
VKFTA	2027	2027	0	VK!J12986
VCFTA	2022	2022	0	VC!D13035
VCFTA	2023	2023	0	VC!E13035
VCFTA	2024	2024	0	VC!F13035

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13035
VCFTA	2026	2026	0	VC!H13035
VCFTA	2027	2027	0	VC!I13035
VN-EAEU	2022	2022	0	EAV!D13018
VN-EAEU	2023	2023	0	EAV!E13018
VN-EAEU	2024	2024	0	EAV!F13018
VN-EAEU	2025	2025	0	EAV!G13018
VN-EAEU	2026	2026	0	EAV!H13018
VN-EAEU	2027	2027	0	EAV!I13018
AHKFTA	2022	2022	0	AKH!D13018
AHKFTA	2023	2023	0	AKH!E13018
AHKFTA	2024	2024	0	AKH!F13018
AHKFTA	2025	2025	0	AKH!G13018
AHKFTA	2026	2026	0	AKH!H13018
AHKFTA	2027	2027	0	AKH!I13018
EVFTA	2022	2022	0	EV-NK!D13033
EVFTA	2023	2023	0	EV-NK!E13033
EVFTA	2024	2024	0	EV-NK!F13033
EVFTA	2025	2025	0	EV-NK!G13033
EVFTA	2026	2026	0	EV-NK!H13033
EVFTA	2027	2027	0	EV-NK!I13033
UKVFTA	2022	2022	0	UKV!D13032
UKVFTA	2023	2023	0	UKV!E13032
UKVFTA	2024	2024	0	UKV!F13032
UKVFTA	2025	2025	0	UKV!G13032
UKVFTA	2026	2026	0	UKV!H13032

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13032
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13012
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13012
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13012
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13012
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13012
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13012
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13012
RCEP A	2022	2022	0	RCEPT-A!D13020
RCEP A	2023	2023	0	RCEPT-A!E13020
RCEP A	2024	2024	0	RCEPT-A!F13020
RCEP A	2025	2025	0	RCEPT-A!G13020
RCEP A	2026	2026	0	RCEPT-A!H13020
RCEP A	2027	2027	0	RCEPT-A!I13020
RCEP B	2022	2022	0	B!D13020
RCEP B	2023	2023	0	B!E13020
RCEP B	2024	2024	0	B!F13020
RCEP B	2025	2025	0	B!G13020
RCEP B	2026	2026	0	B!H13020
RCEP B	2027	2027	0	B!I13020
RCEP C	2022	2022	0	C!D13020
RCEP C	2023	2023	0	C!E13020
RCEP C	2024	2024	0	C!F13020
RCEP C	2025	2025	0	C!G13020
RCEP C	2026	2026	0	C!H13020
RCEP C	2027	2027	0	C!I13020

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13019
RCEP D	2023	2023	0	D!E13019
RCEP D	2024	2024	0	D!F13019
RCEP D	2025	2025	0	D!G13019
RCEP D	2026	2026	0	D!H13019
RCEP D	2027	2027	0	D!I13019
RCEP E	2022	2022	0	E!D13023
RCEP E	2023	2023	0	E!E13023
RCEP E	2024	2024	0	E!F13023
RCEP E	2025	2025	0	E!G13023
RCEP E	2026	2026	0	E!H13023
RCEP E	2027	2027	0	E!I13023
RCEP F	2022	2022	0	F!D13020
RCEP F	2023	2023	0	F!E13020
RCEP F	2024	2024	0	F!F13020
RCEP F	2025	2025	0	F!G13020
RCEP F	2026	2026	0	F!H13020
RCEP F	2027	2027	0	F!I13020
VIFTA	2024	2024	0	VI!F12075
VIFTA	2025	2025	0	VI!G12075
VIFTA	2026	2026	0	VI!H12075
VIFTA	2027	2027	0	VI!I12075

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8431.31 has 2 lines; 8431.31.20 is distinguished from its siblings by: Of goods of subheading 8428.10.31 or 8428.40.00.	8431.31.10 Of goods of subheading 8428.10.39 or 8428.10.40	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 8431.31.20. 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 8431.31.20 was checked against BT2026 (cell BT2026!N13697), 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
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.