Vietnam Tariff Intelligence

HS 8431.39.90 detail

HS code	8431.39.90
Description	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30 / - Of machinery of heading 84.28: / - - Other: / - - - Other
Unit	chiếc
Generated	03/11/2026 10:18:58
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/84313990/

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!K13702
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13702
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13702
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!E13005
ATIGA	2022	2022	0	AT!E12946
ATIGA	2023	2023	0	AT!F12946
ATIGA	2024	2024	0	AT!G12946
ATIGA	2025	2025	0	AT!H12946
ATIGA	2026	2026	0	AT!I12946
ATIGA	2027	2027	0	AT!J12946
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13000
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13000
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13000

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13000
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13000
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13000
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13001
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13001
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13001
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13001
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13001
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13001
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13004
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12952
AIFTA	30/12/2022	2022	0	AI!F12960
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12960
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12960
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12960
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12960
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12960
VKFTA	2022	2022	0	VK!E12991
VKFTA	2023	2023	0	VK!F12991
VKFTA	2024	2024	0	VK!G12991
VKFTA	2025	2025	0	VK!H12991
VKFTA	2026	2026	0	VK!I12991
VKFTA	2027	2027	0	VK!J12991
VCFTA	2022	2022	0	VC!D13040
VCFTA	2023	2023	0	VC!E13040
VCFTA	2024	2024	0	VC!F13040

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13040
VCFTA	2026	2026	0	VC!H13040
VCFTA	2027	2027	0	VC!I13040
VN-EAEU	2022	2022	*	EAV!D13023
VN-EAEU	2023	2023	*	EAV!E13023
VN-EAEU	2024	2024	*	EAV!F13023
VN-EAEU	2025	2025	*	EAV!G13023
VN-EAEU	2026	2026	*	EAV!H13023
VN-EAEU	2027	2027	*	EAV!I13023
AHKFTA	2022	2022	0	AKH!D13023
AHKFTA	2023	2023	0	AKH!E13023
AHKFTA	2024	2024	0	AKH!F13023
AHKFTA	2025	2025	0	AKH!G13023
AHKFTA	2026	2026	0	AKH!H13023
AHKFTA	2027	2027	0	AKH!I13023
EVFTA	2022	2022	0	EV-NK!D13038
EVFTA	2023	2023	0	EV-NK!E13038
EVFTA	2024	2024	0	EV-NK!F13038
EVFTA	2025	2025	0	EV-NK!G13038
EVFTA	2026	2026	0	EV-NK!H13038
EVFTA	2027	2027	0	EV-NK!I13038
UKVFTA	2022	2022	0	UKV!D13037
UKVFTA	2023	2023	0	UKV!E13037
UKVFTA	2024	2024	0	UKV!F13037
UKVFTA	2025	2025	0	UKV!G13037
UKVFTA	2026	2026	0	UKV!H13037

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13037
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13017
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13017
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13017
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13017
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13017
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13017
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13017
RCEP A	2022	2022	0	RCEPT-A!D13025
RCEP A	2023	2023	0	RCEPT-A!E13025
RCEP A	2024	2024	0	RCEPT-A!F13025
RCEP A	2025	2025	0	RCEPT-A!G13025
RCEP A	2026	2026	0	RCEPT-A!H13025
RCEP A	2027	2027	0	RCEPT-A!I13025
RCEP B	2022	2022	0	B!D13025
RCEP B	2023	2023	0	B!E13025
RCEP B	2024	2024	0	B!F13025
RCEP B	2025	2025	0	B!G13025
RCEP B	2026	2026	0	B!H13025
RCEP B	2027	2027	0	B!I13025
RCEP C	2022	2022	0	C!D13025
RCEP C	2023	2023	0	C!E13025
RCEP C	2024	2024	0	C!F13025
RCEP C	2025	2025	0	C!G13025
RCEP C	2026	2026	0	C!H13025
RCEP C	2027	2027	0	C!I13025

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13024
RCEP D	2023	2023	0	D!E13024
RCEP D	2024	2024	0	D!F13024
RCEP D	2025	2025	0	D!G13024
RCEP D	2026	2026	0	D!H13024
RCEP D	2027	2027	0	D!I13024
RCEP E	2022	2022	0	E!D13028
RCEP E	2023	2023	0	E!E13028
RCEP E	2024	2024	0	E!F13028
RCEP E	2025	2025	0	E!G13028
RCEP E	2026	2026	0	E!H13028
RCEP E	2027	2027	0	E!I13028
RCEP F	2022	2022	0	F!D13025
RCEP F	2023	2023	0	F!E13025
RCEP F	2024	2024	0	F!F13025
RCEP F	2025	2025	0	F!G13025
RCEP F	2026	2026	0	F!H13025
RCEP F	2027	2027	0	F!I13025
VIFTA	2024	2024	0	VI!F12080
VIFTA	2025	2025	0	VI!G12080
VIFTA	2026	2026	0	VI!H12080
VIFTA	2027	2027	0	VI!I12080

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 8431.39 has 4 lines; 8431.39.90 is distinguished from its siblings by: Other.	8431.39.10 Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10; 8431.39.40 Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies; 8431.39.50 Other, of goods of subheading 8428.90	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 8431.39.90. 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 0% for 8431.39.90 was checked against BT2026 (cell BT2026!N13702), 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.