Vietnam Tariff Intelligence

HS 8431.43.00 detail

HS code	8431.43.00
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: / - - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49
Unit	chiếc
Generated	08/11/2026 14:13:24
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/84314300/

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!K13708
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13708
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13708
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!E13011
ATIGA	2022	2022	0	AT!E12952
ATIGA	2023	2023	0	AT!F12952
ATIGA	2024	2024	0	AT!G12952
ATIGA	2025	2025	0	AT!H12952
ATIGA	2026	2026	0	AT!I12952
ATIGA	2027	2027	0	AT!J12952
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13006
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13006
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13006

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13006
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13006
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13006
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13007
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13007
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13007
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13007
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13007
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13007
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13010
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12958
AIFTA	30/12/2022	2022	0	AI!F12966
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12966
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12966
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12966
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12966
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12966
VKFTA	2022	2022	0	VK!E12997
VKFTA	2023	2023	0	VK!F12997
VKFTA	2024	2024	0	VK!G12997
VKFTA	2025	2025	0	VK!H12997
VKFTA	2026	2026	0	VK!I12997
VKFTA	2027	2027	0	VK!J12997
VCFTA	2022	2022	0	VC!D13046
VCFTA	2023	2023	0	VC!E13046
VCFTA	2024	2024	0	VC!F13046

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13046
VCFTA	2026	2026	0	VC!H13046
VCFTA	2027	2027	0	VC!I13046
VN-EAEU	2022	2022	*	EAV!D13029
VN-EAEU	2023	2023	*	EAV!E13029
VN-EAEU	2024	2024	*	EAV!F13029
VN-EAEU	2025	2025	*	EAV!G13029
VN-EAEU	2026	2026	*	EAV!H13029
VN-EAEU	2027	2027	*	EAV!I13029
AHKFTA	2022	2022	0	AKH!D13029
AHKFTA	2023	2023	0	AKH!E13029
AHKFTA	2024	2024	0	AKH!F13029
AHKFTA	2025	2025	0	AKH!G13029
AHKFTA	2026	2026	0	AKH!H13029
AHKFTA	2027	2027	0	AKH!I13029
EVFTA	2022	2022	0	EV-NK!D13044
EVFTA	2023	2023	0	EV-NK!E13044
EVFTA	2024	2024	0	EV-NK!F13044
EVFTA	2025	2025	0	EV-NK!G13044
EVFTA	2026	2026	0	EV-NK!H13044
EVFTA	2027	2027	0	EV-NK!I13044
UKVFTA	2022	2022	0	UKV!D13043
UKVFTA	2023	2023	0	UKV!E13043
UKVFTA	2024	2024	0	UKV!F13043
UKVFTA	2025	2025	0	UKV!G13043
UKVFTA	2026	2026	0	UKV!H13043

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13043
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13023
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13023
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13023
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13023
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13023
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13023
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13023
RCEP A	2022	2022	0	RCEPT-A!D13031
RCEP A	2023	2023	0	RCEPT-A!E13031
RCEP A	2024	2024	0	RCEPT-A!F13031
RCEP A	2025	2025	0	RCEPT-A!G13031
RCEP A	2026	2026	0	RCEPT-A!H13031
RCEP A	2027	2027	0	RCEPT-A!I13031
RCEP B	2022	2022	0	B!D13031
RCEP B	2023	2023	0	B!E13031
RCEP B	2024	2024	0	B!F13031
RCEP B	2025	2025	0	B!G13031
RCEP B	2026	2026	0	B!H13031
RCEP B	2027	2027	0	B!I13031
RCEP C	2022	2022	0	C!D13031
RCEP C	2023	2023	0	C!E13031
RCEP C	2024	2024	0	C!F13031
RCEP C	2025	2025	0	C!G13031
RCEP C	2026	2026	0	C!H13031
RCEP C	2027	2027	0	C!I13031

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13030
RCEP D	2023	2023	0	D!E13030
RCEP D	2024	2024	0	D!F13030
RCEP D	2025	2025	0	D!G13030
RCEP D	2026	2026	0	D!H13030
RCEP D	2027	2027	0	D!I13030
RCEP E	2022	2022	0	E!D13034
RCEP E	2023	2023	0	E!E13034
RCEP E	2024	2024	0	E!F13034
RCEP E	2025	2025	0	E!G13034
RCEP E	2026	2026	0	E!H13034
RCEP E	2027	2027	0	E!I13034
RCEP F	2022	2022	0	F!D13031
RCEP F	2023	2023	0	F!E13031
RCEP F	2024	2024	0	F!F13031
RCEP F	2025	2025	0	F!G13031
RCEP F	2026	2026	0	F!H13031
RCEP F	2027	2027	0	F!I13031
VIFTA	2024	2024	0	VI!F12086
VIFTA	2025	2025	0	VI!G12086
VIFTA	2026	2026	0	VI!H12086
VIFTA	2027	2027	0	VI!I12086

Advisory & warnings

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

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 8431.43.00. 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 8431.43.00 was checked against BT2026 (cell BT2026!N13708), 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.