

## HS 8431.49.40 detail

|                            |                                                                                                                                                                                                                                                |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8431.49.40                                                                                                                                                                                                                                     |
| <b>Description</b>         | 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: / - - Other: / - - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                          |
| <b>Generated</b>           | 30/10/2026 11:17:57                                                                                                                                                                                                                            |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                     |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                     |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/84314940/">https://vietnamtariff.com/hs-code/84314940/</a>                                                                                                                                          |

### 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!K13712 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13712 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13712 |
| 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<br>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!E13015 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12956 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12956 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12956 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12956 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12956 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12956 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E13010 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F13010 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G13010 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H13010   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I13010   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J13010   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E13011   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F13011   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G13011   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H13011   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I13011   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J13011   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F13014   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12962 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F12970   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G12970   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H12970   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I12970   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J12970   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K12970   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E13001   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F13001   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G13001   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H13001   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I13001   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J13001   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D13050   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E13050   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F13050   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G13050    |
| VCFTA   | 2026   | 2026 | 0            | VC!H13050    |
| VCFTA   | 2027   | 2027 | 0            | VC!I13050    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D13033   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E13033   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F13033   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G13033   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H13033   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I13033   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D13033   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E13033   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F13033   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G13033   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H13033   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I13033   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D13048 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E13048 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F13048 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G13048 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H13048 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I13048 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D13047   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E13047   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F13047   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G13047   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H13047   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I13047     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D13027   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E13027   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F13027   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G13027   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H13027   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I13027   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J13027   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D13035 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E13035 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F13035 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G13035 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H13035 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I13035 |
| RCEP B | 2022   | 2022           | 0            | B!D13035       |
| RCEP B | 2023   | 2023           | 0            | B!E13035       |
| RCEP B | 2024   | 2024           | 0            | B!F13035       |
| RCEP B | 2025   | 2025           | 0            | B!G13035       |
| RCEP B | 2026   | 2026           | 0            | B!H13035       |
| RCEP B | 2027   | 2027           | 0            | B!I13035       |
| RCEP C | 2022   | 2022           | 0            | C!D13035       |
| RCEP C | 2023   | 2023           | 0            | C!E13035       |
| RCEP C | 2024   | 2024           | 0            | C!F13035       |
| RCEP C | 2025   | 2025           | 0            | C!G13035       |
| RCEP C | 2026   | 2026           | 0            | C!H13035       |
| RCEP C | 2027   | 2027           | 0            | C!I13035       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D13034  |
| RCEP D | 2023   | 2023 | 0            | D!E13034  |
| RCEP D | 2024   | 2024 | 0            | D!F13034  |
| RCEP D | 2025   | 2025 | 0            | D!G13034  |
| RCEP D | 2026   | 2026 | 0            | D!H13034  |
| RCEP D | 2027   | 2027 | 0            | D!I13034  |
| RCEP E | 2022   | 2022 | 0            | E!D13038  |
| RCEP E | 2023   | 2023 | 0            | E!E13038  |
| RCEP E | 2024   | 2024 | 0            | E!F13038  |
| RCEP E | 2025   | 2025 | 0            | E!G13038  |
| RCEP E | 2026   | 2026 | 0            | E!H13038  |
| RCEP E | 2027   | 2027 | 0            | E!I13038  |
| RCEP F | 2022   | 2022 | 0            | F!D13035  |
| RCEP F | 2023   | 2023 | 0            | F!E13035  |
| RCEP F | 2024   | 2024 | 0            | F!F13035  |
| RCEP F | 2025   | 2025 | 0            | F!G13035  |
| RCEP F | 2026   | 2026 | 0            | F!H13035  |
| RCEP F | 2027   | 2027 | 0            | F!I13035  |
| VIFTA  | 2024   | 2024 | 0            | VI!F12090 |
| VIFTA  | 2025   | 2025 | 0            | VI!G12090 |
| VIFTA  | 2026   | 2026 | 0            | VI!H12090 |
| VIFTA  | 2027   | 2027 | 0            | VI!I12090 |

### 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 8431.49 has 6 lines; 8431.49.40 is distinguished from its siblings by: Cutting edges or end bits of a kind used for bulldozer or angledozer blades. | 8431.49.10 Parts of machinery of heading 84.26; 8431.49.20 Cutting edges or end bits of a kind used for scrapers, graders or levellers; 8431.49.50 Of road rollers; 8431.49.60 Of goods of subheading 8430.20.00; 8431.49.90 Other | 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 8431.49.40. 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 8431.49.40 was checked against BT2026 (cell BT2026!N13712), 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.