Vietnam Tariff Intelligence

HS 8425.31.00 detail

HS code	8425.31.00
Description	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks / - Winches; capstans: / - - Powered by electric motor
Unit	chiếc
Generated	02/11/2026 12:26:38
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/84253100/

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!K13596
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13596
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13596
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!E12893
ATIGA	2022	2022	0	AT!E12834
ATIGA	2023	2023	0	AT!F12834
ATIGA	2024	2024	0	AT!G12834
ATIGA	2025	2025	0	AT!H12834
ATIGA	2026	2026	0	AT!I12834
ATIGA	2027	2027	0	AT!J12834
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12888
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12888
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12888

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12888
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12888
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12888
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12889
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12889
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12889
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12889
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12889
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12889
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12840
AIFTA	30/12/2022	2022	0	AI!F12848
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12848
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12848
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12848
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12848
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12848
VKFTA	2022	2022	0	VK!E12879
VKFTA	2023	2023	0	VK!F12879
VKFTA	2024	2024	0	VK!G12879
VKFTA	2025	2025	0	VK!H12879
VKFTA	2026	2026	0	VK!I12879
VKFTA	2027	2027	0	VK!J12879
VCFTA	2022	2022	0	VC!D12928
VCFTA	2023	2023	0	VC!E12928
VCFTA	2024	2024	0	VC!F12928

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12928
VCFTA	2026	2026	0	VC!H12928
VCFTA	2027	2027	0	VC!I12928
VN-EAEU	2022	2022	*	EAV!D12911
VN-EAEU	2023	2023	*	EAV!E12911
VN-EAEU	2024	2024	*	EAV!F12911
VN-EAEU	2025	2025	*	EAV!G12911
VN-EAEU	2026	2026	*	EAV!H12911
VN-EAEU	2027	2027	*	EAV!I12911
AHKFTA	2022	2022	0	AKH!D12911
AHKFTA	2023	2023	0	AKH!E12911
AHKFTA	2024	2024	0	AKH!F12911
AHKFTA	2025	2025	0	AKH!G12911
AHKFTA	2026	2026	0	AKH!H12911
AHKFTA	2027	2027	0	AKH!I12911
EVFTA	2022	2022	0	EV-NK!D12926
EVFTA	2023	2023	0	EV-NK!E12926
EVFTA	2024	2024	0	EV-NK!F12926
EVFTA	2025	2025	0	EV-NK!G12926
EVFTA	2026	2026	0	EV-NK!H12926
EVFTA	2027	2027	0	EV-NK!I12926
UKVFTA	2022	2022	0	UKV!D12925
UKVFTA	2023	2023	0	UKV!E12925
UKVFTA	2024	2024	0	UKV!F12925
UKVFTA	2025	2025	0	UKV!G12925
UKVFTA	2026	2026	0	UKV!H12925

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12925
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12905
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12905
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12905
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12905
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12905
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12905
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12905
RCEP A	2022	2022	0	RCEPT-A!D12913
RCEP A	2023	2023	0	RCEPT-A!E12913
RCEP A	2024	2024	0	RCEPT-A!F12913
RCEP A	2025	2025	0	RCEPT-A!G12913
RCEP A	2026	2026	0	RCEPT-A!H12913
RCEP A	2027	2027	0	RCEPT-A!I12913
RCEP B	2022	2022	0	B!D12913
RCEP B	2023	2023	0	B!E12913
RCEP B	2024	2024	0	B!F12913
RCEP B	2025	2025	0	B!G12913
RCEP B	2026	2026	0	B!H12913
RCEP B	2027	2027	0	B!I12913
RCEP C	2022	2022	0	C!D12913
RCEP C	2023	2023	0	C!E12913
RCEP C	2024	2024	0	C!F12913
RCEP C	2025	2025	0	C!G12913
RCEP C	2026	2026	0	C!H12913
RCEP C	2027	2027	0	C!I12913

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12912
RCEP D	2023	2023	0	D!E12912
RCEP D	2024	2024	0	D!F12912
RCEP D	2025	2025	0	D!G12912
RCEP D	2026	2026	0	D!H12912
RCEP D	2027	2027	0	D!I12912
RCEP E	2022	2022	0	E!D12916
RCEP E	2023	2023	0	E!E12916
RCEP E	2024	2024	0	E!F12916
RCEP E	2025	2025	0	E!G12916
RCEP E	2026	2026	0	E!H12916
RCEP E	2027	2027	0	E!I12916
RCEP F	2022	2022	0	F!D12913
RCEP F	2023	2023	0	F!E12913
RCEP F	2024	2024	0	F!F12913
RCEP F	2025	2025	0	F!G12913
RCEP F	2026	2026	0	F!H12913
RCEP F	2027	2027	0	F!I12913
VIFTA	2024	2024	0	VI!F11974
VIFTA	2025	2025	0	VI!G11974
VIFTA	2026	2026	0	VI!H11974
VIFTA	2027	2027	0	VI!I11974

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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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
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 8425.31.00. 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 8425.31.00 was checked against BT2026 (cell BT2026!N13596), 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
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
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.