Vietnam Tariff Intelligence

HS 8428.32.90 detail

HS code	8428.32.90
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Other continuous-action elevators and conveyors, for goods or materials: / - - Other, bucket type: / - - - Other
Unit	chiếc
Generated	08/11/2026 11:31:45
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/84283290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13639
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13639
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13639
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	3.5	3.5%	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!E12939

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12880
ATIGA	2023	2023	0	AT!F12880
ATIGA	2024	2024	0	AT!G12880
ATIGA	2025	2025	0	AT!H12880
ATIGA	2026	2026	0	AT!I12880
ATIGA	2027	2027	0	AT!J12880
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12934
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12934
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12934
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12934
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12934
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12934
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12935
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12935
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12935
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12935
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12935
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12935
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12938
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12886
AIFTA	30/12/2022	2022	0	AI!F12894
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12894
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12894
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12894
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12894
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12894

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12925
VKFTA	2023	2023	0	VK!F12925
VKFTA	2024	2024	0	VK!G12925
VKFTA	2025	2025	0	VK!H12925
VKFTA	2026	2026	0	VK!I12925
VKFTA	2027	2027	0	VK!J12925
VCFTA	2022	2022	0	VC!D12974
VCFTA	2023	2023	0	VC!E12974
VCFTA	2024	2024	0	VC!F12974
VCFTA	2025	2025	0	VC!G12974
VCFTA	2026	2026	0	VC!H12974
VCFTA	2027	2027	0	VC!I12974
VN-EAEU	2022	2022	0	EAV!D12957
VN-EAEU	2023	2023	0	EAV!E12957
VN-EAEU	2024	2024	0	EAV!F12957
VN-EAEU	2025	2025	0	EAV!G12957
VN-EAEU	2026	2026	0	EAV!H12957
VN-EAEU	2027	2027	0	EAV!I12957
AHKFTA	2022	2022	0	AKH!D12957
AHKFTA	2023	2023	0	AKH!E12957
AHKFTA	2024	2024	0	AKH!F12957
AHKFTA	2025	2025	0	AKH!G12957
AHKFTA	2026	2026	0	AKH!H12957
AHKFTA	2027	2027	0	AKH!I12957
EVFTA	2022	2022	2,5	EV-NK!D12972
EVFTA	2023	2023	1,6	EV-NK!E12972

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F12972
EVFTA	2025	2025	0	EV-NK!G12972
EVFTA	2026	2026	0	EV-NK!H12972
EVFTA	2027	2027	0	EV-NK!I12972
UKVFTA	2022	2022	2,5	UKV!D12971
UKVFTA	2023	2023	1,6	UKV!E12971
UKVFTA	2024	2024	0,8	UKV!F12971
UKVFTA	2025	2025	0	UKV!G12971
UKVFTA	2026	2026	0	UKV!H12971
UKVFTA	2027	2027	0	UKV!I12971
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12951
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12951
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12951
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12951
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12951
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12951
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12951
RCEP A	2022	2022	0	RCEPT-A!D12959
RCEP A	2023	2023	0	RCEPT-A!E12959
RCEP A	2024	2024	0	RCEPT-A!F12959
RCEP A	2025	2025	0	RCEPT-A!G12959
RCEP A	2026	2026	0	RCEPT-A!H12959
RCEP A	2027	2027	0	RCEPT-A!I12959
RCEP B	2022	2022	0	B!D12959
RCEP B	2023	2023	0	B!E12959
RCEP B	2024	2024	0	B!F12959

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12959
RCEP B	2026	2026	0	B!H12959
RCEP B	2027	2027	0	B!I12959
RCEP C	2022	2022	0	C!D12959
RCEP C	2023	2023	0	C!E12959
RCEP C	2024	2024	0	C!F12959
RCEP C	2025	2025	0	C!G12959
RCEP C	2026	2026	0	C!H12959
RCEP C	2027	2027	0	C!I12959
RCEP D	2022	2022	0	D!D12958
RCEP D	2023	2023	0	D!E12958
RCEP D	2024	2024	0	D!F12958
RCEP D	2025	2025	0	D!G12958
RCEP D	2026	2026	0	D!H12958
RCEP D	2027	2027	0	D!I12958
RCEP E	2022	2022	0	E!D12962
RCEP E	2023	2023	0	E!E12962
RCEP E	2024	2024	0	E!F12962
RCEP E	2025	2025	0	E!G12962
RCEP E	2026	2026	0	E!H12962
RCEP E	2027	2027	0	E!I12962
RCEP F	2022	2022	0	F!D12959
RCEP F	2023	2023	0	F!E12959
RCEP F	2024	2024	0	F!F12959
RCEP F	2025	2025	0	F!G12959
RCEP F	2026	2026	0	F!H12959

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12959
VIFTA	2024	2024	4.5	VI!F12017
VIFTA	2025	2025	4	VI!G12017
VIFTA	2026	2026	3.5	VI!H12017
VIFTA	2027	2027	3	VI!I12017

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): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8428.32 has 2 lines; 8428.32.90 is distinguished from its siblings by: Other.	8428.32.10 Of a kind used for agriculture	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 8428.32.90. 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 5% for 8428.32.90 was checked against BT2026 (cell BT2026!N13639), 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

Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.