Vietnam Tariff Intelligence

HS 8431.49.20 detail

HS code	8431.49.20
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: / - - Other: / - - - Cutting edges or end bits of a kind used for scrapers, graders or levellers
Unit	chiếc
Generated	12/11/2026 05:10:56
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/84314920/

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!K13711
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13711
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13711
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!E13014
ATIGA	2022	2022	0	AT!E12955
ATIGA	2023	2023	0	AT!F12955
ATIGA	2024	2024	0	AT!G12955
ATIGA	2025	2025	0	AT!H12955
ATIGA	2026	2026	0	AT!I12955
ATIGA	2027	2027	0	AT!J12955
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13009
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13009
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13009

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13009
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13009
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13009
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13010
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13010
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13010
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13010
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13010
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13010
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13013
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12961
AIFTA	30/12/2022	2022	0	AI!F12969
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12969
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12969
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12969
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12969
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12969
VKFTA	2022	2022	0	VK!E13000
VKFTA	2023	2023	0	VK!F13000
VKFTA	2024	2024	0	VK!G13000
VKFTA	2025	2025	0	VK!H13000
VKFTA	2026	2026	0	VK!I13000
VKFTA	2027	2027	0	VK!J13000
VCFTA	2022	2022	0	VC!D13049
VCFTA	2023	2023	0	VC!E13049
VCFTA	2024	2024	0	VC!F13049

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13049
VCFTA	2026	2026	0	VC!H13049
VCFTA	2027	2027	0	VC!I13049
VN-EAEU	2022	2022	*	EAV!D13032
VN-EAEU	2023	2023	*	EAV!E13032
VN-EAEU	2024	2024	*	EAV!F13032
VN-EAEU	2025	2025	*	EAV!G13032
VN-EAEU	2026	2026	*	EAV!H13032
VN-EAEU	2027	2027	*	EAV!I13032
AHKFTA	2022	2022	0	AKH!D13032
AHKFTA	2023	2023	0	AKH!E13032
AHKFTA	2024	2024	0	AKH!F13032
AHKFTA	2025	2025	0	AKH!G13032
AHKFTA	2026	2026	0	AKH!H13032
AHKFTA	2027	2027	0	AKH!I13032
EVFTA	2022	2022	0	EV-NK!D13047
EVFTA	2023	2023	0	EV-NK!E13047
EVFTA	2024	2024	0	EV-NK!F13047
EVFTA	2025	2025	0	EV-NK!G13047
EVFTA	2026	2026	0	EV-NK!H13047
EVFTA	2027	2027	0	EV-NK!I13047
UKVFTA	2022	2022	0	UKV!D13046
UKVFTA	2023	2023	0	UKV!E13046
UKVFTA	2024	2024	0	UKV!F13046
UKVFTA	2025	2025	0	UKV!G13046
UKVFTA	2026	2026	0	UKV!H13046

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13046
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13026
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13026
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13026
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13026
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13026
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13026
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13026
RCEP A	2022	2022	0	RCEPT-A!D13034
RCEP A	2023	2023	0	RCEPT-A!E13034
RCEP A	2024	2024	0	RCEPT-A!F13034
RCEP A	2025	2025	0	RCEPT-A!G13034
RCEP A	2026	2026	0	RCEPT-A!H13034
RCEP A	2027	2027	0	RCEPT-A!I13034
RCEP B	2022	2022	0	B!D13034
RCEP B	2023	2023	0	B!E13034
RCEP B	2024	2024	0	B!F13034
RCEP B	2025	2025	0	B!G13034
RCEP B	2026	2026	0	B!H13034
RCEP B	2027	2027	0	B!I13034
RCEP C	2022	2022	0	C!D13034
RCEP C	2023	2023	0	C!E13034
RCEP C	2024	2024	0	C!F13034
RCEP C	2025	2025	0	C!G13034
RCEP C	2026	2026	0	C!H13034
RCEP C	2027	2027	0	C!I13034

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13033
RCEP D	2023	2023	0	D!E13033
RCEP D	2024	2024	0	D!F13033
RCEP D	2025	2025	0	D!G13033
RCEP D	2026	2026	0	D!H13033
RCEP D	2027	2027	0	D!I13033
RCEP E	2022	2022	0	E!D13037
RCEP E	2023	2023	0	E!E13037
RCEP E	2024	2024	0	E!F13037
RCEP E	2025	2025	0	E!G13037
RCEP E	2026	2026	0	E!H13037
RCEP E	2027	2027	0	E!I13037
RCEP F	2022	2022	0	F!D13034
RCEP F	2023	2023	0	F!E13034
RCEP F	2024	2024	0	F!F13034
RCEP F	2025	2025	0	F!G13034
RCEP F	2026	2026	0	F!H13034
RCEP F	2027	2027	0	F!I13034
VIFTA	2024	2024	0	VI!F12089
VIFTA	2025	2025	0	VI!G12089
VIFTA	2026	2026	0	VI!H12089
VIFTA	2027	2027	0	VI!I12089

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; 8431.49.20 is distinguished from its siblings by: Cutting edges or end bits of a kind used for scrapers, graders or levellers.	8431.49.10 Parts of machinery of heading 84.26; 8431.49.40 Cutting edges or end bits of a kind used for bulldozer or angledozer blades; 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 8431.49.20. 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 8431.49.20 was checked against BT2026 (cell BT2026!N13711), 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.