Vietnam Tariff Intelligence

HS 8426.91.00 detail

HS code	8426.91.00
Description	Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane / - Other machinery: / - - Designed for mounting on road vehicles
Unit	chiếc
Generated	11/11/2026 19:15:30
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://mail.vietnamtariff.com/hs-code/84269100/

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!K13620
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13620
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13620
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!E12918
ATIGA	2022	2022	0	AT!E12859
ATIGA	2023	2023	0	AT!F12859
ATIGA	2024	2024	0	AT!G12859
ATIGA	2025	2025	0	AT!H12859
ATIGA	2026	2026	0	AT!I12859
ATIGA	2027	2027	0	AT!J12859
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12913
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12913
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12913

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12913
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12913
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12913
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12914
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12914
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12914
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12914
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12914
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12914
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12917
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12865
AIFTA	30/12/2022	2022	0	AI!F12873
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12873
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12873
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12873
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12873
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12873
VKFTA	2022	2022	0	VK!E12904
VKFTA	2023	2023	0	VK!F12904
VKFTA	2024	2024	0	VK!G12904
VKFTA	2025	2025	0	VK!H12904
VKFTA	2026	2026	0	VK!I12904
VKFTA	2027	2027	0	VK!J12904
VCFTA	2022	2022	0	VC!D12953
VCFTA	2023	2023	0	VC!E12953
VCFTA	2024	2024	0	VC!F12953

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12953
VCFTA	2026	2026	0	VC!H12953
VCFTA	2027	2027	0	VC!I12953
VN-EAEU	2022	2022	*	EAV!D12936
VN-EAEU	2023	2023	*	EAV!E12936
VN-EAEU	2024	2024	*	EAV!F12936
VN-EAEU	2025	2025	*	EAV!G12936
VN-EAEU	2026	2026	*	EAV!H12936
VN-EAEU	2027	2027	*	EAV!I12936
AHKFTA	2022	2022	0	AKH!D12936
AHKFTA	2023	2023	0	AKH!E12936
AHKFTA	2024	2024	0	AKH!F12936
AHKFTA	2025	2025	0	AKH!G12936
AHKFTA	2026	2026	0	AKH!H12936
AHKFTA	2027	2027	0	AKH!I12936
EVFTA	2022	2022	0	EV-NK!D12951
EVFTA	2023	2023	0	EV-NK!E12951
EVFTA	2024	2024	0	EV-NK!F12951
EVFTA	2025	2025	0	EV-NK!G12951
EVFTA	2026	2026	0	EV-NK!H12951
EVFTA	2027	2027	0	EV-NK!I12951
UKVFTA	2022	2022	0	UKV!D12950
UKVFTA	2023	2023	0	UKV!E12950
UKVFTA	2024	2024	0	UKV!F12950
UKVFTA	2025	2025	0	UKV!G12950
UKVFTA	2026	2026	0	UKV!H12950

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12950
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12930
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12930
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12930
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12930
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12930
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12930
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12930
RCEP A	2022	2022	0	RCEPT-A!D12938
RCEP A	2023	2023	0	RCEPT-A!E12938
RCEP A	2024	2024	0	RCEPT-A!F12938
RCEP A	2025	2025	0	RCEPT-A!G12938
RCEP A	2026	2026	0	RCEPT-A!H12938
RCEP A	2027	2027	0	RCEPT-A!I12938
RCEP B	2022	2022	0	B!D12938
RCEP B	2023	2023	0	B!E12938
RCEP B	2024	2024	0	B!F12938
RCEP B	2025	2025	0	B!G12938
RCEP B	2026	2026	0	B!H12938
RCEP B	2027	2027	0	B!I12938
RCEP C	2022	2022	0	C!D12938
RCEP C	2023	2023	0	C!E12938
RCEP C	2024	2024	0	C!F12938
RCEP C	2025	2025	0	C!G12938
RCEP C	2026	2026	0	C!H12938
RCEP C	2027	2027	0	C!I12938

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12937
RCEP D	2023	2023	0	D!E12937
RCEP D	2024	2024	0	D!F12937
RCEP D	2025	2025	0	D!G12937
RCEP D	2026	2026	0	D!H12937
RCEP D	2027	2027	0	D!I12937
RCEP E	2022	2022	0	E!D12941
RCEP E	2023	2023	0	E!E12941
RCEP E	2024	2024	0	E!F12941
RCEP E	2025	2025	0	E!G12941
RCEP E	2026	2026	0	E!H12941
RCEP E	2027	2027	0	E!I12941
RCEP F	2022	2022	0	F!D12938
RCEP F	2023	2023	0	F!E12938
RCEP F	2024	2024	0	F!F12938
RCEP F	2025	2025	0	F!G12938
RCEP F	2026	2026	0	F!H12938
RCEP F	2027	2027	0	F!I12938
VIFTA	2024	2024	0	VI!F11998
VIFTA	2025	2025	0	VI!G11998
VIFTA	2026	2026	0	VI!H11998
VIFTA	2027	2027	0	VI!I11998

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
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 8426.91.00. 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 8426.91.00 was checked against BT2026 (cell BT2026!N13620), 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.