Vietnam Tariff Intelligence

HS 8428.10.40 detail

HS code	8428.10.40
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Lifts and skip hoists: / - - Skip hoists
Unit	chiếc
Generated	10/11/2026 22:05:29
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/84281040/

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!K13631
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13631
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13631
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12931

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12872
ATIGA	2023	2023	0	AT!F12872
ATIGA	2024	2024	0	AT!G12872
ATIGA	2025	2025	0	AT!H12872
ATIGA	2026	2026	0	AT!I12872
ATIGA	2027	2027	0	AT!J12872
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12926
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12926
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12926
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12926
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12926
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12926
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12927
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12927
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12927
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12927
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12927
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12927
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12930
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12878
AIFTA	30/12/2022	2022	0	AI!F12886
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12886
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12886
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12886
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12886
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12886

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12917
VKFTA	2023	2023	0	VK!F12917
VKFTA	2024	2024	0	VK!G12917
VKFTA	2025	2025	0	VK!H12917
VKFTA	2026	2026	0	VK!I12917
VKFTA	2027	2027	0	VK!J12917
VCFTA	2022	2022	0	VC!D12966
VCFTA	2023	2023	0	VC!E12966
VCFTA	2024	2024	0	VC!F12966
VCFTA	2025	2025	0	VC!G12966
VCFTA	2026	2026	0	VC!H12966
VCFTA	2027	2027	0	VC!I12966
VN-EAEU	2022	2022	0	EAV!D12949
VN-EAEU	2023	2023	0	EAV!E12949
VN-EAEU	2024	2024	0	EAV!F12949
VN-EAEU	2025	2025	0	EAV!G12949
VN-EAEU	2026	2026	0	EAV!H12949
VN-EAEU	2027	2027	0	EAV!I12949
AHKFTA	2022	2022	0	AKH!D12949
AHKFTA	2023	2023	0	AKH!E12949
AHKFTA	2024	2024	0	AKH!F12949
AHKFTA	2025	2025	0	AKH!G12949
AHKFTA	2026	2026	0	AKH!H12949
AHKFTA	2027	2027	0	AKH!I12949
EVFTA	2022	2022	0	EV-NK!D12964
EVFTA	2023	2023	0	EV-NK!E12964

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12964
EVFTA	2025	2025	0	EV-NK!G12964
EVFTA	2026	2026	0	EV-NK!H12964
EVFTA	2027	2027	0	EV-NK!I12964
UKVFTA	2022	2022	0	UKV!D12963
UKVFTA	2023	2023	0	UKV!E12963
UKVFTA	2024	2024	0	UKV!F12963
UKVFTA	2025	2025	0	UKV!G12963
UKVFTA	2026	2026	0	UKV!H12963
UKVFTA	2027	2027	0	UKV!I12963
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12943
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12943
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12943
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12943
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12943
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12943
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12943
RCEP A	2022	2022	0	RCEPT-A!D12951
RCEP A	2023	2023	0	RCEPT-A!E12951
RCEP A	2024	2024	0	RCEPT-A!F12951
RCEP A	2025	2025	0	RCEPT-A!G12951
RCEP A	2026	2026	0	RCEPT-A!H12951
RCEP A	2027	2027	0	RCEPT-A!I12951
RCEP B	2022	2022	0	B!D12951
RCEP B	2023	2023	0	B!E12951
RCEP B	2024	2024	0	B!F12951

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12951
RCEP B	2026	2026	0	B!H12951
RCEP B	2027	2027	0	B!I12951
RCEP C	2022	2022	0	C!D12951
RCEP C	2023	2023	0	C!E12951
RCEP C	2024	2024	0	C!F12951
RCEP C	2025	2025	0	C!G12951
RCEP C	2026	2026	0	C!H12951
RCEP C	2027	2027	0	C!I12951
RCEP D	2022	2022	0	D!D12950
RCEP D	2023	2023	0	D!E12950
RCEP D	2024	2024	0	D!F12950
RCEP D	2025	2025	0	D!G12950
RCEP D	2026	2026	0	D!H12950
RCEP D	2027	2027	0	D!I12950
RCEP E	2022	2022	0	E!D12954
RCEP E	2023	2023	0	E!E12954
RCEP E	2024	2024	0	E!F12954
RCEP E	2025	2025	0	E!G12954
RCEP E	2026	2026	0	E!H12954
RCEP E	2027	2027	0	E!I12954
RCEP F	2022	2022	0	F!D12951
RCEP F	2023	2023	0	F!E12951
RCEP F	2024	2024	0	F!F12951
RCEP F	2025	2025	0	F!G12951
RCEP F	2026	2026	0	F!H12951

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12951
VIFTA	2024	2024	0	VI!F12009
VIFTA	2025	2025	0	VI!G12009
VIFTA	2026	2026	0	VI!H12009
VIFTA	2027	2027	0	VI!I12009

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 8428.10 has 3 lines; 8428.10.40 is distinguished from its siblings by: Skip hoists.	8428.10.31 For passengers; 8428.10.39 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 8428.10.40. 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 8428.10.40 was checked against BT2026 (cell BT2026!N13631), 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.