Vietnam Tariff Intelligence

HS 8428.90.30 detail

HS code	8428.90.30
Description	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) / - Other machinery: / - - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment
Unit	chiếc
Generated	10/11/2026 20:00:37
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/84289030/

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!K13651
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13651
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13651
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!E12951
ATIGA	2022	2022	0	AT!E12892
ATIGA	2023	2023	0	AT!F12892
ATIGA	2024	2024	0	AT!G12892
ATIGA	2025	2025	0	AT!H12892
ATIGA	2026	2026	0	AT!I12892
ATIGA	2027	2027	0	AT!J12892
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12946
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12946
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12946

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12946
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12946
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12946
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12947
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12947
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12947
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12947
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12947
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12947
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12950
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12898
AIFTA	30/12/2022	2022	0	AI!F12906
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12906
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12906
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12906
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12906
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12906
VKFTA	2022	2022	0	VK!E12937
VKFTA	2023	2023	0	VK!F12937
VKFTA	2024	2024	0	VK!G12937
VKFTA	2025	2025	0	VK!H12937
VKFTA	2026	2026	0	VK!I12937
VKFTA	2027	2027	0	VK!J12937
VCFTA	2022	2022	0	VC!D12986
VCFTA	2023	2023	0	VC!E12986
VCFTA	2024	2024	0	VC!F12986

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12986
VCFTA	2026	2026	0	VC!H12986
VCFTA	2027	2027	0	VC!I12986
VN-EAEU	2022	2022	*	EAV!D12969
VN-EAEU	2023	2023	*	EAV!E12969
VN-EAEU	2024	2024	*	EAV!F12969
VN-EAEU	2025	2025	*	EAV!G12969
VN-EAEU	2026	2026	*	EAV!H12969
VN-EAEU	2027	2027	*	EAV!I12969
AHKFTA	2022	2022	0	AKH!D12969
AHKFTA	2023	2023	0	AKH!E12969
AHKFTA	2024	2024	0	AKH!F12969
AHKFTA	2025	2025	0	AKH!G12969
AHKFTA	2026	2026	0	AKH!H12969
AHKFTA	2027	2027	0	AKH!I12969
EVFTA	2022	2022	0	EV-NK!D12984
EVFTA	2023	2023	0	EV-NK!E12984
EVFTA	2024	2024	0	EV-NK!F12984
EVFTA	2025	2025	0	EV-NK!G12984
EVFTA	2026	2026	0	EV-NK!H12984
EVFTA	2027	2027	0	EV-NK!I12984
UKVFTA	2022	2022	0	UKV!D12983
UKVFTA	2023	2023	0	UKV!E12983
UKVFTA	2024	2024	0	UKV!F12983
UKVFTA	2025	2025	0	UKV!G12983
UKVFTA	2026	2026	0	UKV!H12983

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12983
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12963
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12963
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12963
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12963
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12963
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12963
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12963
RCEP A	2022	2022	0	RCEPT-A!D12971
RCEP A	2023	2023	0	RCEPT-A!E12971
RCEP A	2024	2024	0	RCEPT-A!F12971
RCEP A	2025	2025	0	RCEPT-A!G12971
RCEP A	2026	2026	0	RCEPT-A!H12971
RCEP A	2027	2027	0	RCEPT-A!I12971
RCEP B	2022	2022	0	B!D12971
RCEP B	2023	2023	0	B!E12971
RCEP B	2024	2024	0	B!F12971
RCEP B	2025	2025	0	B!G12971
RCEP B	2026	2026	0	B!H12971
RCEP B	2027	2027	0	B!I12971
RCEP C	2022	2022	0	C!D12971
RCEP C	2023	2023	0	C!E12971
RCEP C	2024	2024	0	C!F12971
RCEP C	2025	2025	0	C!G12971
RCEP C	2026	2026	0	C!H12971
RCEP C	2027	2027	0	C!I12971

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12970
RCEP D	2023	2023	0	D!E12970
RCEP D	2024	2024	0	D!F12970
RCEP D	2025	2025	0	D!G12970
RCEP D	2026	2026	0	D!H12970
RCEP D	2027	2027	0	D!I12970
RCEP E	2022	2022	0	E!D12974
RCEP E	2023	2023	0	E!E12974
RCEP E	2024	2024	0	E!F12974
RCEP E	2025	2025	0	E!G12974
RCEP E	2026	2026	0	E!H12974
RCEP E	2027	2027	0	E!I12974
RCEP F	2022	2022	0	F!D12971
RCEP F	2023	2023	0	F!E12971
RCEP F	2024	2024	0	F!F12971
RCEP F	2025	2025	0	F!G12971
RCEP F	2026	2026	0	F!H12971
RCEP F	2027	2027	0	F!I12971
VIFTA	2024	2024	0	VI!F12029
VIFTA	2025	2025	0	VI!G12029
VIFTA	2026	2026	0	VI!H12029
VIFTA	2027	2027	0	VI!I12029

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 8428.90 has 3 lines; 8428.90.30 is distinguished from its siblings by: Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment.	8428.90.20 Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies; 8428.90.90 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 8428.90.30. 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 8428.90.30 was checked against BT2026 (cell BT2026!N13651), 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.