Vietnam Tariff Intelligence

HS 8430.31.00 detail

HS code	8430.31.00
Description	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers / - Coal or rock cutters and tunnelling machinery: / - - Self-propelled
Unit	chiếc
Generated	05/11/2026 08:49:23
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/84303100/

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!K13672
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13672
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13672
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 (-MY)	0% (except MY)	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(-MM)	0% (except MM)	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-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!E12974
ATIGA	2022	2022	0	AT!E12915
ATIGA	2023	2023	0	AT!F12915
ATIGA	2024	2024	0	AT!G12915
ATIGA	2025	2025	0	AT!H12915
ATIGA	2026	2026	0	AT!I12915
ATIGA	2027	2027	0	AT!J12915
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12969
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12969
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12969

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12969
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12969
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12969
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12970
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12970
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12970
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12970
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12970
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12970
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12973
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12921
AIFTA	30/12/2022	2022	0	AI!F12929
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12929
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12929
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12929
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12929
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12929
VKFTA	2022	2022	0	VK!E12960
VKFTA	2023	2023	0	VK!F12960
VKFTA	2024	2024	0	VK!G12960
VKFTA	2025	2025	0	VK!H12960
VKFTA	2026	2026	0	VK!I12960
VKFTA	2027	2027	0	VK!J12960
VCFTA	2022	2022	0	VC!D13009
VCFTA	2023	2023	0	VC!E13009
VCFTA	2024	2024	0	VC!F13009

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13009
VCFTA	2026	2026	0	VC!H13009
VCFTA	2027	2027	0	VC!I13009
VN-EAEU	2022	2022	0	EAV!D12992
VN-EAEU	2023	2023	0	EAV!E12992
VN-EAEU	2024	2024	0	EAV!F12992
VN-EAEU	2025	2025	0	EAV!G12992
VN-EAEU	2026	2026	0	EAV!H12992
VN-EAEU	2027	2027	0	EAV!I12992
AHKFTA	2022	2022	0	AKH!D12992
AHKFTA	2023	2023	0	AKH!E12992
AHKFTA	2024	2024	0	AKH!F12992
AHKFTA	2025	2025	0	AKH!G12992
AHKFTA	2026	2026	0	AKH!H12992
AHKFTA	2027	2027	0	AKH!I12992
EVFTA	2022	2022	0	EV-NK!D13007
EVFTA	2023	2023	0	EV-NK!E13007
EVFTA	2024	2024	0	EV-NK!F13007
EVFTA	2025	2025	0	EV-NK!G13007
EVFTA	2026	2026	0	EV-NK!H13007
EVFTA	2027	2027	0	EV-NK!I13007
UKVFTA	2022	2022	0	UKV!D13006
UKVFTA	2023	2023	0	UKV!E13006
UKVFTA	2024	2024	0	UKV!F13006
UKVFTA	2025	2025	0	UKV!G13006
UKVFTA	2026	2026	0	UKV!H13006

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13006
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12986
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12986
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12986
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12986
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12986
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12986
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12986
RCEP A	2022	2022	0	RCEPT-A!D12994
RCEP A	2023	2023	0	RCEPT-A!E12994
RCEP A	2024	2024	0	RCEPT-A!F12994
RCEP A	2025	2025	0	RCEPT-A!G12994
RCEP A	2026	2026	0	RCEPT-A!H12994
RCEP A	2027	2027	0	RCEPT-A!I12994
RCEP B	2022	2022	0	B!D12994
RCEP B	2023	2023	0	B!E12994
RCEP B	2024	2024	0	B!F12994
RCEP B	2025	2025	0	B!G12994
RCEP B	2026	2026	0	B!H12994
RCEP B	2027	2027	0	B!I12994
RCEP C	2022	2022	0	C!D12994
RCEP C	2023	2023	0	C!E12994
RCEP C	2024	2024	0	C!F12994
RCEP C	2025	2025	0	C!G12994
RCEP C	2026	2026	0	C!H12994
RCEP C	2027	2027	0	C!I12994

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12993
RCEP D	2023	2023	0	D!E12993
RCEP D	2024	2024	0	D!F12993
RCEP D	2025	2025	0	D!G12993
RCEP D	2026	2026	0	D!H12993
RCEP D	2027	2027	0	D!I12993
RCEP E	2022	2022	0	E!D12997
RCEP E	2023	2023	0	E!E12997
RCEP E	2024	2024	0	E!F12997
RCEP E	2025	2025	0	E!G12997
RCEP E	2026	2026	0	E!H12997
RCEP E	2027	2027	0	E!I12997
RCEP F	2022	2022	0	F!D12994
RCEP F	2023	2023	0	F!E12994
RCEP F	2024	2024	0	F!F12994
RCEP F	2025	2025	0	F!G12994
RCEP F	2026	2026	0	F!H12994
RCEP F	2027	2027	0	F!I12994
VIFTA	2024	2024	0	VI!F12050
VIFTA	2025	2025	0	VI!G12050
VIFTA	2026	2026	0	VI!H12050
VIFTA	2027	2027	0	VI!I12050

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 8430.31.00. 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 8430.31.00 was checked against BT2026 (cell BT2026!N13672), 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.