Vietnam Tariff Intelligence

HS 8431.41.90 detail

HS code	8431.41.90
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: / - - Buckets, shovels, grabs and grips: / - - - Other
Unit	chiếc
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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/84314190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13706
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13706
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13706
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(-BN)	0% (except BN)	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
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
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13009
ATIGA	2022	2022	0	AT!E12950
ATIGA	2023	2023	0	AT!F12950
ATIGA	2024	2024	0	AT!G12950
ATIGA	2025	2025	0	AT!H12950
ATIGA	2026	2026	0	AT!I12950
ATIGA	2027	2027	0	AT!J12950
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13004
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13004
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13004

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13004
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13004
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13004
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13005
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13005
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13005
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13005
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13005
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13005
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13008
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12956
AIFTA	30/12/2022	2022	0	AI!F12964
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12964
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12964
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12964
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12964
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12964
VKFTA	2022	2022	0	VK!E12995
VKFTA	2023	2023	0	VK!F12995
VKFTA	2024	2024	0	VK!G12995
VKFTA	2025	2025	0	VK!H12995
VKFTA	2026	2026	0	VK!I12995
VKFTA	2027	2027	0	VK!J12995
VCFTA	2022	2022	2	VC!D13044
VCFTA	2023	2023	1	VC!E13044
VCFTA	2024	2024	0	VC!F13044

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13044
VCFTA	2026	2026	0	VC!H13044
VCFTA	2027	2027	0	VC!I13044
VN-EAEU	2022	2022	0	EAV!D13027
VN-EAEU	2023	2023	0	EAV!E13027
VN-EAEU	2024	2024	0	EAV!F13027
VN-EAEU	2025	2025	0	EAV!G13027
VN-EAEU	2026	2026	0	EAV!H13027
VN-EAEU	2027	2027	0	EAV!I13027
AHKFTA	2022	2022	0	AKH!D13027
AHKFTA	2023	2023	0	AKH!E13027
AHKFTA	2024	2024	0	AKH!F13027
AHKFTA	2025	2025	0	AKH!G13027
AHKFTA	2026	2026	0	AKH!H13027
AHKFTA	2027	2027	0	AKH!I13027
EVFTA	2022	2022	5	EV-NK!D13042
EVFTA	2023	2023	3,3	EV-NK!E13042
EVFTA	2024	2024	1,6	EV-NK!F13042
EVFTA	2025	2025	0	EV-NK!G13042
EVFTA	2026	2026	0	EV-NK!H13042
EVFTA	2027	2027	0	EV-NK!I13042
UKVFTA	2022	2022	5	UKV!D13041
UKVFTA	2023	2023	3,3	UKV!E13041
UKVFTA	2024	2024	1,6	UKV!F13041
UKVFTA	2025	2025	0	UKV!G13041
UKVFTA	2026	2026	0	UKV!H13041

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13041
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13021
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13021
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13021
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13021
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13021
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13021
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13021
RCEP A	2022	2022	0	RCEPT-A!D13029
RCEP A	2023	2023	0	RCEPT-A!E13029
RCEP A	2024	2024	0	RCEPT-A!F13029
RCEP A	2025	2025	0	RCEPT-A!G13029
RCEP A	2026	2026	0	RCEPT-A!H13029
RCEP A	2027	2027	0	RCEPT-A!I13029
RCEP B	2022	2022	0	B!D13029
RCEP B	2023	2023	0	B!E13029
RCEP B	2024	2024	0	B!F13029
RCEP B	2025	2025	0	B!G13029
RCEP B	2026	2026	0	B!H13029
RCEP B	2027	2027	0	B!I13029
RCEP C	2022	2022	0	C!D13029
RCEP C	2023	2023	0	C!E13029
RCEP C	2024	2024	0	C!F13029
RCEP C	2025	2025	0	C!G13029
RCEP C	2026	2026	0	C!H13029
RCEP C	2027	2027	0	C!I13029

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13028
RCEP D	2023	2023	0	D!E13028
RCEP D	2024	2024	0	D!F13028
RCEP D	2025	2025	0	D!G13028
RCEP D	2026	2026	0	D!H13028
RCEP D	2027	2027	0	D!I13028
RCEP E	2022	2022	0	E!D13032
RCEP E	2023	2023	0	E!E13032
RCEP E	2024	2024	0	E!F13032
RCEP E	2025	2025	0	E!G13032
RCEP E	2026	2026	0	E!H13032
RCEP E	2027	2027	0	E!I13032
RCEP F	2022	2022	0	F!D13029
RCEP F	2023	2023	0	F!E13029
RCEP F	2024	2024	0	F!F13029
RCEP F	2025	2025	0	F!G13029
RCEP F	2026	2026	0	F!H13029
RCEP F	2027	2027	0	F!I13029
VIFTA	2024	2024	8.6	VI!F12084
VIFTA	2025	2025	7.1	VI!G12084
VIFTA	2026	2026	5.7	VI!H12084
VIFTA	2027	2027	4.3	VI!I12084

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 5.7%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8431.41 has 2 lines; 8431.41.90 is distinguished from its siblings by: Other.	8431.41.10 For machinery of heading 84.26	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 8431.41.90. 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 5% for 8431.41.90 was checked against BT2026 (cell BT2026!N13706), 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.