Vietnam Tariff Intelligence

HS 8431.49.50 detail

HS code	8431.49.50
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: / - - Other: / - - - Of road rollers
Unit	chiếc
Generated	05/11/2026 17:54:27
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/84314950/

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!K13713
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13713
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13713
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!E13016
ATIGA	2022	2022	0	AT!E12957
ATIGA	2023	2023	0	AT!F12957
ATIGA	2024	2024	0	AT!G12957
ATIGA	2025	2025	0	AT!H12957
ATIGA	2026	2026	0	AT!I12957
ATIGA	2027	2027	0	AT!J12957
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13011
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13011
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13011

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13011
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13011
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13011
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13012
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13012
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13012
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13012
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13012
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13012
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13015
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12963
AIFTA	30/12/2022	2022	0	AI!F12971
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12971
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12971
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12971
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12971
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12971
VKFTA	2022	2022	0	VK!E13002
VKFTA	2023	2023	0	VK!F13002
VKFTA	2024	2024	0	VK!G13002
VKFTA	2025	2025	0	VK!H13002
VKFTA	2026	2026	0	VK!I13002
VKFTA	2027	2027	0	VK!J13002
VCFTA	2022	2022	0	VC!D13051
VCFTA	2023	2023	0	VC!E13051
VCFTA	2024	2024	0	VC!F13051

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13051
VCFTA	2026	2026	0	VC!H13051
VCFTA	2027	2027	0	VC!I13051
VN-EAEU	2022	2022	*	EAV!D13034
VN-EAEU	2023	2023	*	EAV!E13034
VN-EAEU	2024	2024	*	EAV!F13034
VN-EAEU	2025	2025	*	EAV!G13034
VN-EAEU	2026	2026	*	EAV!H13034
VN-EAEU	2027	2027	*	EAV!I13034
AHKFTA	2022	2022	0	AKH!D13034
AHKFTA	2023	2023	0	AKH!E13034
AHKFTA	2024	2024	0	AKH!F13034
AHKFTA	2025	2025	0	AKH!G13034
AHKFTA	2026	2026	0	AKH!H13034
AHKFTA	2027	2027	0	AKH!I13034
EVFTA	2022	2022	0	EV-NK!D13049
EVFTA	2023	2023	0	EV-NK!E13049
EVFTA	2024	2024	0	EV-NK!F13049
EVFTA	2025	2025	0	EV-NK!G13049
EVFTA	2026	2026	0	EV-NK!H13049
EVFTA	2027	2027	0	EV-NK!I13049
UKVFTA	2022	2022	0	UKV!D13048
UKVFTA	2023	2023	0	UKV!E13048
UKVFTA	2024	2024	0	UKV!F13048
UKVFTA	2025	2025	0	UKV!G13048
UKVFTA	2026	2026	0	UKV!H13048

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13048
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13028
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13028
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13028
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13028
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13028
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13028
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13028
RCEP A	2022	2022	0	RCEPT-A!D13036
RCEP A	2023	2023	0	RCEPT-A!E13036
RCEP A	2024	2024	0	RCEPT-A!F13036
RCEP A	2025	2025	0	RCEPT-A!G13036
RCEP A	2026	2026	0	RCEPT-A!H13036
RCEP A	2027	2027	0	RCEPT-A!I13036
RCEP B	2022	2022	0	B!D13036
RCEP B	2023	2023	0	B!E13036
RCEP B	2024	2024	0	B!F13036
RCEP B	2025	2025	0	B!G13036
RCEP B	2026	2026	0	B!H13036
RCEP B	2027	2027	0	B!I13036
RCEP C	2022	2022	0	C!D13036
RCEP C	2023	2023	0	C!E13036
RCEP C	2024	2024	0	C!F13036
RCEP C	2025	2025	0	C!G13036
RCEP C	2026	2026	0	C!H13036
RCEP C	2027	2027	0	C!I13036

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13035
RCEP D	2023	2023	0	D!E13035
RCEP D	2024	2024	0	D!F13035
RCEP D	2025	2025	0	D!G13035
RCEP D	2026	2026	0	D!H13035
RCEP D	2027	2027	0	D!I13035
RCEP E	2022	2022	0	E!D13039
RCEP E	2023	2023	0	E!E13039
RCEP E	2024	2024	0	E!F13039
RCEP E	2025	2025	0	E!G13039
RCEP E	2026	2026	0	E!H13039
RCEP E	2027	2027	0	E!I13039
RCEP F	2022	2022	0	F!D13036
RCEP F	2023	2023	0	F!E13036
RCEP F	2024	2024	0	F!F13036
RCEP F	2025	2025	0	F!G13036
RCEP F	2026	2026	0	F!H13036
RCEP F	2027	2027	0	F!I13036
VIFTA	2024	2024	0	VI!F12091
VIFTA	2025	2025	0	VI!G12091
VIFTA	2026	2026	0	VI!H12091
VIFTA	2027	2027	0	VI!I12091

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8431.49 has 6 lines; 8431.49.50 is distinguished from its siblings by: Of road rollers.	8431.49.10 Parts of machinery of heading 84.26; 8431.49.20 Cutting edges or end bits of a kind used for scrapers, graders or levellers; 8431.49.40 Cutting edges or end bits of a kind used for bulldozer or angledozer blades; 8431.49.60 Of goods of subheading 8430.20.00; 8431.49.90 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 8431.49.50. 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 8431.49.50 was checked against BT2026 (cell BT2026!N13713), 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.