Vietnam Tariff Intelligence

HS 8474.31.10 detail

HS code	8474.31.10
Description	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand / - Mixing or kneading machines: / - - Concrete or mortar mixers: / - - - Electrically operated
Unit	chiếc
Generated	08/11/2026 03:37:39
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/84743110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14382
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N14382
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14382
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
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	1.1	1.1%	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!E13727
ATIGA	2022	2022	0	AT!E13668
ATIGA	2023	2023	0	AT!F13668
ATIGA	2024	2024	0	AT!G13668
ATIGA	2025	2025	0	AT!H13668
ATIGA	2026	2026	0	AT!I13668
ATIGA	2027	2027	0	AT!J13668
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13722
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13722
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13722
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13722
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13722
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13722
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13723
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13723
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13723
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13723
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13723
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13723
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13726
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13674
AIFTA	30/12/2022	2022	0	AI!F13682
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13682
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13682
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13682
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13682
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13682

VKFTA	2022	2022	0	VK!E13713
VKFTA	2023	2023	0	VK!F13713
VKFTA	2024	2024	0	VK!G13713
VKFTA	2025	2025	0	VK!H13713
VKFTA	2026	2026	0	VK!I13713
VKFTA	2027	2027	0	VK!J13713
VCFTA	2022	2022	0	VC!D13762
VCFTA	2023	2023	0	VC!E13762
VCFTA	2024	2024	0	VC!F13762
VCFTA	2025	2025	0	VC!G13762
VCFTA	2026	2026	0	VC!H13762
VCFTA	2027	2027	0	VC!I13762
VN-EAEU	2022	2022	0	EAV!D13745
VN-EAEU	2023	2023	0	EAV!E13745
VN-EAEU	2024	2024	0	EAV!F13745
VN-EAEU	2025	2025	0	EAV!G13745
VN-EAEU	2026	2026	0	EAV!H13745
VN-EAEU	2027	2027	0	EAV!I13745
AHKFTA	2022	2022	0	AKH!D13745
AHKFTA	2023	2023	0	AKH!E13745
AHKFTA	2024	2024	0	AKH!F13745
AHKFTA	2025	2025	0	AKH!G13745
AHKFTA	2026	2026	0	AKH!H13745
AHKFTA	2027	2027	0	AKH!I13745
EVFTA	2022	2022	0	EV-NK!D13760
EVFTA	2023	2023	0	EV-NK!E13760
EVFTA	2024	2024	0	EV-NK!F13760

EVFTA	2025	2025	0	EV-NK!G13760
EVFTA	2026	2026	0	EV-NK!H13760
EVFTA	2027	2027	0	EV-NK!I13760
UKVFTA	2022	2022	0	UKV!D13759
UKVFTA	2023	2023	0	UKV!E13759
UKVFTA	2024	2024	0	UKV!F13759
UKVFTA	2025	2025	0	UKV!G13759
UKVFTA	2026	2026	0	UKV!H13759
UKVFTA	2027	2027	0	UKV!I13759
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13739
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13739
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13739
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13739
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13739
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13739
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13739
RCEP A	2022	2022	0	RCEPT-A!D13747
RCEP A	2023	2023	0	RCEPT-A!E13747
RCEP A	2024	2024	0	RCEPT-A!F13747
RCEP A	2025	2025	0	RCEPT-A!G13747
RCEP A	2026	2026	0	RCEPT-A!H13747
RCEP A	2027	2027	0	RCEPT-A!I13747
RCEP B	2022	2022	0	B!D13747
RCEP B	2023	2023	0	B!E13747
RCEP B	2024	2024	0	B!F13747
RCEP B	2025	2025	0	B!G13747
RCEP B	2026	2026	0	B!H13747

RCEP B	2027	2027	0	B!I13747
RCEP C	2022	2022	0	C!D13747
RCEP C	2023	2023	0	C!E13747
RCEP C	2024	2024	0	C!F13747
RCEP C	2025	2025	0	C!G13747
RCEP C	2026	2026	0	C!H13747
RCEP C	2027	2027	0	C!I13747
RCEP D	2022	2022	0	D!D13746
RCEP D	2023	2023	0	D!E13746
RCEP D	2024	2024	0	D!F13746
RCEP D	2025	2025	0	D!G13746
RCEP D	2026	2026	0	D!H13746
RCEP D	2027	2027	0	D!I13746
RCEP E	2022	2022	0	E!D13750
RCEP E	2023	2023	0	E!E13750
RCEP E	2024	2024	0	E!F13750
RCEP E	2025	2025	0	E!G13750
RCEP E	2026	2026	0	E!H13750
RCEP E	2027	2027	0	E!I13750
RCEP F	2022	2022	0	F!D13747
RCEP F	2023	2023	0	F!E13747
RCEP F	2024	2024	0	F!F13747
RCEP F	2025	2025	0	F!G13747
RCEP F	2026	2026	0	F!H13747
RCEP F	2027	2027	0	F!I13747
VIFTA	2024	2024	1.7	VI!F12761
VIFTA	2025	2025	1.4	VI!G12761

VIFTA	2026	2026	1.1	VI!H12761
VIFTA	2027	2027	0.9	VI!I12761

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 8474.31 has 2 lines; 8474.31.10 is distinguished from its siblings by: Electrically operated.	8474.31.20 Not electrically operated	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 8474.31.10. 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 2% for 8474.31.10 was checked against BT2026 (cell BT2026!N14382), 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.