Vietnam Tariff Intelligence

HS 8433.90.90 detail

HS code	8433.90.90
Description	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37 / - Parts: / - - Other
Unit	chiếc
Generated	11/11/2026 11:04:35
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/84339090/

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!K13758
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13758
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13758
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(-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!E13063
ATIGA	2022	2022	0	AT!E13004
ATIGA	2023	2023	0	AT!F13004
ATIGA	2024	2024	0	AT!G13004
ATIGA	2025	2025	0	AT!H13004
ATIGA	2026	2026	0	AT!I13004
ATIGA	2027	2027	0	AT!J13004
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13058
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13058
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13058

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13058
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13058
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13058
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13059
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13059
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13059
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13059
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13059
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13059
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13062
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13010
AIFTA	30/12/2022	2022	0	AI!F13018
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13018
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13018
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13018
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13018
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13018
VKFTA	2022	2022	0	VK!E13049
VKFTA	2023	2023	0	VK!F13049
VKFTA	2024	2024	0	VK!G13049
VKFTA	2025	2025	0	VK!H13049
VKFTA	2026	2026	0	VK!I13049
VKFTA	2027	2027	0	VK!J13049
VCFTA	2022	2022	0	VC!D13098
VCFTA	2023	2023	0	VC!E13098
VCFTA	2024	2024	0	VC!F13098

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13098
VCFTA	2026	2026	0	VC!H13098
VCFTA	2027	2027	0	VC!I13098
VN-EAEU	2022	2022	0	EAV!D13081
VN-EAEU	2023	2023	0	EAV!E13081
VN-EAEU	2024	2024	0	EAV!F13081
VN-EAEU	2025	2025	0	EAV!G13081
VN-EAEU	2026	2026	0	EAV!H13081
VN-EAEU	2027	2027	0	EAV!I13081
AHKFTA	2022	2022	0	AKH!D13081
AHKFTA	2023	2023	0	AKH!E13081
AHKFTA	2024	2024	0	AKH!F13081
AHKFTA	2025	2025	0	AKH!G13081
AHKFTA	2026	2026	0	AKH!H13081
AHKFTA	2027	2027	0	AKH!I13081
EVFTA	2022	2022	0	EV-NK!D13096
EVFTA	2023	2023	0	EV-NK!E13096
EVFTA	2024	2024	0	EV-NK!F13096
EVFTA	2025	2025	0	EV-NK!G13096
EVFTA	2026	2026	0	EV-NK!H13096
EVFTA	2027	2027	0	EV-NK!I13096
UKVFTA	2022	2022	0	UKV!D13095
UKVFTA	2023	2023	0	UKV!E13095
UKVFTA	2024	2024	0	UKV!F13095
UKVFTA	2025	2025	0	UKV!G13095
UKVFTA	2026	2026	0	UKV!H13095

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13095
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13075
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13075
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13075
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13075
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13075
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13075
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13075
RCEP A	2022	2022	0	RCEPT-A!D13083
RCEP A	2023	2023	0	RCEPT-A!E13083
RCEP A	2024	2024	0	RCEPT-A!F13083
RCEP A	2025	2025	0	RCEPT-A!G13083
RCEP A	2026	2026	0	RCEPT-A!H13083
RCEP A	2027	2027	0	RCEPT-A!I13083
RCEP B	2022	2022	0	B!D13083
RCEP B	2023	2023	0	B!E13083
RCEP B	2024	2024	0	B!F13083
RCEP B	2025	2025	0	B!G13083
RCEP B	2026	2026	0	B!H13083
RCEP B	2027	2027	0	B!I13083
RCEP C	2022	2022	0	C!D13083
RCEP C	2023	2023	0	C!E13083
RCEP C	2024	2024	0	C!F13083
RCEP C	2025	2025	0	C!G13083
RCEP C	2026	2026	0	C!H13083
RCEP C	2027	2027	0	C!I13083

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13082
RCEP D	2023	2023	0	D!E13082
RCEP D	2024	2024	0	D!F13082
RCEP D	2025	2025	0	D!G13082
RCEP D	2026	2026	0	D!H13082
RCEP D	2027	2027	0	D!I13082
RCEP E	2022	2022	0	E!D13086
RCEP E	2023	2023	0	E!E13086
RCEP E	2024	2024	0	E!F13086
RCEP E	2025	2025	0	E!G13086
RCEP E	2026	2026	0	E!H13086
RCEP E	2027	2027	0	E!I13086
RCEP F	2022	2022	0	F!D13083
RCEP F	2023	2023	0	F!E13083
RCEP F	2024	2024	0	F!F13083
RCEP F	2025	2025	0	F!G13083
RCEP F	2026	2026	0	F!H13083
RCEP F	2027	2027	0	F!I13083
VIFTA	2024	2024	0	VI!F12136
VIFTA	2025	2025	0	VI!G12136
VIFTA	2026	2026	0	VI!H12136
VIFTA	2027	2027	0	VI!I12136

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 8433.90 has 4 lines; 8433.90.90 is distinguished from its siblings by: Other.	8433.90.10 Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm; 8433.90.20 Other, of goods of subheading 8433.11.00 or 8433.19.90; 8433.90.30 Other, of goods of subheading 8433.19.10	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 8433.90.90. 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 0% for 8433.90.90 was checked against BT2026 (cell BT2026!N13758), 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.