Vietnam Tariff Intelligence

HS 8482.91.00 detail

HS code	8482.91.00
Description	Ball or roller bearings / - Parts: / - - Balls, needles and rollers
Unit	chiếc
Generated	09/11/2026 14:21:53
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/84829100/

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!K14609
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14609
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14609
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!E13962
ATIGA	2022	2022	0	AT!E13903
ATIGA	2023	2023	0	AT!F13903
ATIGA	2024	2024	0	AT!G13903
ATIGA	2025	2025	0	AT!H13903
ATIGA	2026	2026	0	AT!I13903
ATIGA	2027	2027	0	AT!J13903
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13957
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13957
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13957

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13957
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13957
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13957
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13958
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13958
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13958
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13958
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13958
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13958
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13961
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13909
AIFTA	30/12/2022	2022	0	AI!F13917
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13917
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13917
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13917
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13917
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13917
VKFTA	2022	2022	0	VK!E13948
VKFTA	2023	2023	0	VK!F13948
VKFTA	2024	2024	0	VK!G13948
VKFTA	2025	2025	0	VK!H13948
VKFTA	2026	2026	0	VK!I13948
VKFTA	2027	2027	0	VK!J13948
VCFTA	2022	2022	0	VC!D14003
VCFTA	2023	2023	0	VC!E14003
VCFTA	2024	2024	0	VC!F14003

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14003
VCFTA	2026	2026	0	VC!H14003
VCFTA	2027	2027	0	VC!I14003
VN-EAEU	2022	2022	*	EAV!D13980
VN-EAEU	2023	2023	*	EAV!E13980
VN-EAEU	2024	2024	*	EAV!F13980
VN-EAEU	2025	2025	*	EAV!G13980
VN-EAEU	2026	2026	*	EAV!H13980
VN-EAEU	2027	2027	*	EAV!I13980
AHKFTA	2022	2022	0	AKH!D13980
AHKFTA	2023	2023	0	AKH!E13980
AHKFTA	2024	2024	0	AKH!F13980
AHKFTA	2025	2025	0	AKH!G13980
AHKFTA	2026	2026	0	AKH!H13980
AHKFTA	2027	2027	0	AKH!I13980
EVFTA	2022	2022	0	EV-NK!D13995
EVFTA	2023	2023	0	EV-NK!E13995
EVFTA	2024	2024	0	EV-NK!F13995
EVFTA	2025	2025	0	EV-NK!G13995
EVFTA	2026	2026	0	EV-NK!H13995
EVFTA	2027	2027	0	EV-NK!I13995
UKVFTA	2022	2022	0	UKV!D13994
UKVFTA	2023	2023	0	UKV!E13994
UKVFTA	2024	2024	0	UKV!F13994
UKVFTA	2025	2025	0	UKV!G13994
UKVFTA	2026	2026	0	UKV!H13994

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13994
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13974
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13974
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13974
RCEP A	2022	2022	0	RCEPT-A!D13982
RCEP A	2023	2023	0	RCEPT-A!E13982
RCEP A	2024	2024	0	RCEPT-A!F13982
RCEP A	2025	2025	0	RCEPT-A!G13982
RCEP A	2026	2026	0	RCEPT-A!H13982
RCEP A	2027	2027	0	RCEPT-A!I13982
RCEP B	2022	2022	0	B!D13982
RCEP B	2023	2023	0	B!E13982
RCEP B	2024	2024	0	B!F13982
RCEP B	2025	2025	0	B!G13982
RCEP B	2026	2026	0	B!H13982
RCEP B	2027	2027	0	B!I13982
RCEP C	2022	2022	0	C!D13982
RCEP C	2023	2023	0	C!E13982
RCEP C	2024	2024	0	C!F13982
RCEP C	2025	2025	0	C!G13982
RCEP C	2026	2026	0	C!H13982
RCEP C	2027	2027	0	C!I13982

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13981
RCEP D	2023	2023	0	D!E13981
RCEP D	2024	2024	0	D!F13981
RCEP D	2025	2025	0	D!G13981
RCEP D	2026	2026	0	D!H13981
RCEP D	2027	2027	0	D!I13981
RCEP E	2022	2022	0	E!D13985
RCEP E	2023	2023	0	E!E13985
RCEP E	2024	2024	0	E!F13985
RCEP E	2025	2025	0	E!G13985
RCEP E	2026	2026	0	E!H13985
RCEP E	2027	2027	0	E!I13985
RCEP F	2022	2022	0	F!D13982
RCEP F	2023	2023	0	F!E13982
RCEP F	2024	2024	0	F!F13982
RCEP F	2025	2025	0	F!G13982
RCEP F	2026	2026	0	F!H13982
RCEP F	2027	2027	0	F!I13982
VIFTA	2024	2024	0	VI!F12988
VIFTA	2025	2025	0	VI!G12988
VIFTA	2026	2026	0	VI!H12988
VIFTA	2027	2027	0	VI!I12988

Advisory & warnings

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

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 8482.91.00. 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 8482.91.00 was checked against BT2026 (cell BT2026!N14609), 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.