Vietnam Tariff Intelligence

HS 8432.21.00 detail

HS code	8432.21.00
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Harrows, scarifiers, cultivators, weeders and hoes: / - - Disc harrows
Unit	chiếc
Generated	09/11/2026 11:30:31
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/84322100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13719
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13719
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13719
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E13023

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12964
ATIGA	2023	2023	0	AT!F12964
ATIGA	2024	2024	0	AT!G12964
ATIGA	2025	2025	0	AT!H12964
ATIGA	2026	2026	0	AT!I12964
ATIGA	2027	2027	0	AT!J12964
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E13018
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13018
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13018
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13018
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13018
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13018
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E13019
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F13019
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13019
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13019
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13019
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13019
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12970
AIFTA	30/12/2022	2022	0	AI!F12978
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12978
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12978
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12978
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12978
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12978

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13009
VKFTA	2023	2023	0	VK!F13009
VKFTA	2024	2024	0	VK!G13009
VKFTA	2025	2025	0	VK!H13009
VKFTA	2026	2026	0	VK!I13009
VKFTA	2027	2027	0	VK!J13009
VCFTA	2022	2022	4	VC!D13058
VCFTA	2023	2023	2	VC!E13058
VCFTA	2024	2024	0	VC!F13058
VCFTA	2025	2025	0	VC!G13058
VCFTA	2026	2026	0	VC!H13058
VCFTA	2027	2027	0	VC!I13058
VN-EAEU	2022	2022	0	EAV!D13041
VN-EAEU	2023	2023	0	EAV!E13041
VN-EAEU	2024	2024	0	EAV!F13041
VN-EAEU	2025	2025	0	EAV!G13041
VN-EAEU	2026	2026	0	EAV!H13041
VN-EAEU	2027	2027	0	EAV!I13041
AHKFTA	2022	2022	12	AKH!D13041
AHKFTA	2023	2023	8	AKH!E13041
AHKFTA	2024	2024	8	AKH!F13041
AHKFTA	2025	2025	4	AKH!G13041
AHKFTA	2026	2026	4	AKH!H13041
AHKFTA	2027	2027	0	AKH!I13041
EVFTA	2022	2022	10	EV-NK!D13056
EVFTA	2023	2023	6,6	EV-NK!E13056

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F13056
EVFTA	2025	2025	0	EV-NK!G13056
EVFTA	2026	2026	0	EV-NK!H13056
EVFTA	2027	2027	0	EV-NK!I13056
UKVFTA	2022	2022	10	UKV!D13055
UKVFTA	2023	2023	6,6	UKV!E13055
UKVFTA	2024	2024	3,3	UKV!F13055
UKVFTA	2025	2025	0	UKV!G13055
UKVFTA	2026	2026	0	UKV!H13055
UKVFTA	2027	2027	0	UKV!I13055
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13035
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13035
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13035
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13035
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13035
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13035
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13035
RCEP A	2022	2022	18	RCEPT-A!D13043
RCEP A	2023	2023	16	RCEPT-A!E13043
RCEP A	2024	2024	14	RCEPT-A!F13043
RCEP A	2025	2025	12	RCEPT-A!G13043
RCEP A	2026	2026	10	RCEPT-A!H13043
RCEP A	2027	2027	8	RCEPT-A!I13043
RCEP B	2022	2022	18	B!D13043
RCEP B	2023	2023	16	B!E13043
RCEP B	2024	2024	14	B!F13043

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G13043
RCEP B	2026	2026	10	B!H13043
RCEP B	2027	2027	8	B!I13043
RCEP C	2022	2022	18	C!D13043
RCEP C	2023	2023	16	C!E13043
RCEP C	2024	2024	14	C!F13043
RCEP C	2025	2025	12	C!G13043
RCEP C	2026	2026	10	C!H13043
RCEP C	2027	2027	8	C!I13043
RCEP D	2022	2022	18,2	D!D13042
RCEP D	2023	2023	16,4	D!E13042
RCEP D	2024	2024	14,5	D!F13042
RCEP D	2025	2025	12,7	D!G13042
RCEP D	2026	2026	10,9	D!H13042
RCEP D	2027	2027	9,1	D!I13042
RCEP E	2022	2022	18	E!D13046
RCEP E	2023	2023	16	E!E13046
RCEP E	2024	2024	14	E!F13046
RCEP E	2025	2025	12	E!G13046
RCEP E	2026	2026	10	E!H13046
RCEP E	2027	2027	8	E!I13046
RCEP F	2022	2022	18	F!D13043
RCEP F	2023	2023	16	F!E13043
RCEP F	2024	2024	14	F!F13043
RCEP F	2025	2025	12	F!G13043
RCEP F	2026	2026	10	F!H13043

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I13043
VIFTA	2024	2024	17.1	VI!F12097
VIFTA	2025	2025	14.3	VI!G12097
VIFTA	2026	2026	11.4	VI!H12097
VIFTA	2027	2027	8.6	VI!I12097

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 "5/8/10".		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 8432.21.00. 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 20% for 8432.21.00 was checked against BT2026 (cell BT2026!N13719), 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.