Vietnam Tariff Intelligence

HS 8432.31.00 detail

HS code	8432.31.00
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Seeders, planters and transplanters: / - - No-till direct seeders, planters and transplanters
Unit	chiếc
Generated	12/11/2026 02:10:12
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/84323100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13722
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13722
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13722
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
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	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!E13026

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12967
ATIGA	2023	2023	0	AT!F12967
ATIGA	2024	2024	0	AT!G12967
ATIGA	2025	2025	0	AT!H12967
ATIGA	2026	2026	0	AT!I12967
ATIGA	2027	2027	0	AT!J12967
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13021
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13021
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13021
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13021
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13021
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13021
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13022
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13022
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13022
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13022
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13022
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13022
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13025
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12973
AIFTA	30/12/2022	2022	0	AI!F12981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12981

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13012
VKFTA	2023	2023	0	VK!F13012
VKFTA	2024	2024	0	VK!G13012
VKFTA	2025	2025	0	VK!H13012
VKFTA	2026	2026	0	VK!I13012
VKFTA	2027	2027	0	VK!J13012
VCFTA	2022	2022	5	VC!D13061
VCFTA	2023	2023	5	VC!E13061
VCFTA	2024	2024	0	VC!F13061
VCFTA	2025	2025	0	VC!G13061
VCFTA	2026	2026	0	VC!H13061
VCFTA	2027	2027	0	VC!I13061
VN-EAEU	2022	2022	0	EAV!D13044
VN-EAEU	2023	2023	0	EAV!E13044
VN-EAEU	2024	2024	0	EAV!F13044
VN-EAEU	2025	2025	0	EAV!G13044
VN-EAEU	2026	2026	0	EAV!H13044
VN-EAEU	2027	2027	0	EAV!I13044
AHKFTA	2022	2022	0	AKH!D13044
AHKFTA	2023	2023	0	AKH!E13044
AHKFTA	2024	2024	0	AKH!F13044
AHKFTA	2025	2025	0	AKH!G13044
AHKFTA	2026	2026	0	AKH!H13044
AHKFTA	2027	2027	0	AKH!I13044
EVFTA	2022	2022	2,5	EV-NK!D13059
EVFTA	2023	2023	1,6	EV-NK!E13059

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F13059
EVFTA	2025	2025	0	EV-NK!G13059
EVFTA	2026	2026	0	EV-NK!H13059
EVFTA	2027	2027	0	EV-NK!I13059
UKVFTA	2022	2022	2,5	UKV!D13058
UKVFTA	2023	2023	1,6	UKV!E13058
UKVFTA	2024	2024	0,8	UKV!F13058
UKVFTA	2025	2025	0	UKV!G13058
UKVFTA	2026	2026	0	UKV!H13058
UKVFTA	2027	2027	0	UKV!I13058
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13038
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13038
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13038
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13038
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13038
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13038
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13038
RCEP A	2022	2022	0	RCEPT-A!D13046
RCEP A	2023	2023	0	RCEPT-A!E13046
RCEP A	2024	2024	0	RCEPT-A!F13046
RCEP A	2025	2025	0	RCEPT-A!G13046
RCEP A	2026	2026	0	RCEPT-A!H13046
RCEP A	2027	2027	0	RCEPT-A!I13046
RCEP B	2022	2022	0	B!D13046
RCEP B	2023	2023	0	B!E13046
RCEP B	2024	2024	0	B!F13046

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13046
RCEP B	2026	2026	0	B!H13046
RCEP B	2027	2027	0	B!I13046
RCEP C	2022	2022	0	C!D13046
RCEP C	2023	2023	0	C!E13046
RCEP C	2024	2024	0	C!F13046
RCEP C	2025	2025	0	C!G13046
RCEP C	2026	2026	0	C!H13046
RCEP C	2027	2027	0	C!I13046
RCEP D	2022	2022	0	D!D13045
RCEP D	2023	2023	0	D!E13045
RCEP D	2024	2024	0	D!F13045
RCEP D	2025	2025	0	D!G13045
RCEP D	2026	2026	0	D!H13045
RCEP D	2027	2027	0	D!I13045
RCEP E	2022	2022	0	E!D13049
RCEP E	2023	2023	0	E!E13049
RCEP E	2024	2024	0	E!F13049
RCEP E	2025	2025	0	E!G13049
RCEP E	2026	2026	0	E!H13049
RCEP E	2027	2027	0	E!I13049
RCEP F	2022	2022	0	F!D13046
RCEP F	2023	2023	0	F!E13046
RCEP F	2024	2024	0	F!F13046
RCEP F	2025	2025	0	F!G13046
RCEP F	2026	2026	0	F!H13046

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13046
VIFTA	2024	2024	0	VI!F12100
VIFTA	2025	2025	0	VI!G12100
VIFTA	2026	2026	0	VI!H12100
VIFTA	2027	2027	0	VI!I12100

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 8432.31.00. 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 5% for 8432.31.00 was checked against BT2026 (cell BT2026!N13722), 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.