Vietnam Tariff Intelligence

HS 8432.80.20 detail

HS code	8432.80.20
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Other machinery: / - - Lawn or sports-ground rollers
Unit	chiếc
Generated	09/11/2026 06:22:36
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/84328020/

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!K13729
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13729
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13729
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
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E13033

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12974
ATIGA	2023	2023	0	AT!F12974
ATIGA	2024	2024	0	AT!G12974
ATIGA	2025	2025	0	AT!H12974
ATIGA	2026	2026	0	AT!I12974
ATIGA	2027	2027	0	AT!J12974
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13028
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13028
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13028
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13028
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13028
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13028
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13029
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13029
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13029
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13029
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13029
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13029
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13032
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12980
AIFTA	30/12/2022	2022	5	AI!F12988
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12988
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12988
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12988
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12988
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12988

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13019
VKFTA	2023	2023	0	VK!F13019
VKFTA	2024	2024	0	VK!G13019
VKFTA	2025	2025	0	VK!H13019
VKFTA	2026	2026	0	VK!I13019
VKFTA	2027	2027	0	VK!J13019
VCFTA	2022	2022	5	VC!D13068
VCFTA	2023	2023	5	VC!E13068
VCFTA	2024	2024	0	VC!F13068
VCFTA	2025	2025	0	VC!G13068
VCFTA	2026	2026	0	VC!H13068
VCFTA	2027	2027	0	VC!I13068
VN-EAEU	2022	2022	0	EAV!D13051
VN-EAEU	2023	2023	0	EAV!E13051
VN-EAEU	2024	2024	0	EAV!F13051
VN-EAEU	2025	2025	0	EAV!G13051
VN-EAEU	2026	2026	0	EAV!H13051
VN-EAEU	2027	2027	0	EAV!I13051
AHKFTA	2022	2022	3	AKH!D13051
AHKFTA	2023	2023	2	AKH!E13051
AHKFTA	2024	2024	2	AKH!F13051
AHKFTA	2025	2025	1	AKH!G13051
AHKFTA	2026	2026	1	AKH!H13051
AHKFTA	2027	2027	0	AKH!I13051
EVFTA	2022	2022	2,5	EV-NK!D13066
EVFTA	2023	2023	1,6	EV-NK!E13066

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F13066
EVFTA	2025	2025	0	EV-NK!G13066
EVFTA	2026	2026	0	EV-NK!H13066
EVFTA	2027	2027	0	EV-NK!I13066
UKVFTA	2022	2022	2,5	UKV!D13065
UKVFTA	2023	2023	1,6	UKV!E13065
UKVFTA	2024	2024	0,8	UKV!F13065
UKVFTA	2025	2025	0	UKV!G13065
UKVFTA	2026	2026	0	UKV!H13065
UKVFTA	2027	2027	0	UKV!I13065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13045
RCEP A	2022	2022	4,5	RCEPT-A!D13053
RCEP A	2023	2023	4	RCEPT-A!E13053
RCEP A	2024	2024	3,5	RCEPT-A!F13053
RCEP A	2025	2025	3	RCEPT-A!G13053
RCEP A	2026	2026	2,5	RCEPT-A!H13053
RCEP A	2027	2027	2	RCEPT-A!I13053
RCEP B	2022	2022	4,5	B!D13053
RCEP B	2023	2023	4	B!E13053
RCEP B	2024	2024	3,5	B!F13053

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3	B!G13053
RCEP B	2026	2026	2,5	B!H13053
RCEP B	2027	2027	2	B!I13053
RCEP C	2022	2022	4,5	C!D13053
RCEP C	2023	2023	4	C!E13053
RCEP C	2024	2024	3,5	C!F13053
RCEP C	2025	2025	3	C!G13053
RCEP C	2026	2026	2,5	C!H13053
RCEP C	2027	2027	2	C!I13053
RCEP D	2022	2022	4,5	D!D13052
RCEP D	2023	2023	4,1	D!E13052
RCEP D	2024	2024	3,6	D!F13052
RCEP D	2025	2025	3,2	D!G13052
RCEP D	2026	2026	2,7	D!H13052
RCEP D	2027	2027	2,3	D!I13052
RCEP E	2022	2022	4,5	E!D13056
RCEP E	2023	2023	4	E!E13056
RCEP E	2024	2024	3,5	E!F13056
RCEP E	2025	2025	3	E!G13056
RCEP E	2026	2026	2,5	E!H13056
RCEP E	2027	2027	2	E!I13056
RCEP F	2022	2022	4,5	F!D13053
RCEP F	2023	2023	4	F!E13053
RCEP F	2024	2024	3,5	F!F13053
RCEP F	2025	2025	3	F!G13053
RCEP F	2026	2026	2,5	F!H13053

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2	F!I13053
VIFTA	2024	2024	4.3	VI!F12107
VIFTA	2025	2025	3.6	VI!G12107
VIFTA	2026	2026	2.9	VI!H12107
VIFTA	2027	2027	2.1	VI!I12107

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8432.80 has 3 lines; 8432.80.20 is distinguished from its siblings by: Lawn or sports-ground rollers.	8432.80.10 Agricultural or horticultural; 8432.80.90 Other	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 8432.80.20. 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 8432.80.20 was checked against BT2026 (cell BT2026!N13729), 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.