Vietnam Tariff Intelligence

HS 8432.90.10 detail

HS code	8432.90.10
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Parts: / - - Of machinery of subheading 8432.80.90
Unit	chiếc
Generated	04/11/2026 17:10:46
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/84329010/

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!K13732
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13732
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13732
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!E13036

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12977
ATIGA	2023	2023	0	AT!F12977
ATIGA	2024	2024	0	AT!G12977
ATIGA	2025	2025	0	AT!H12977
ATIGA	2026	2026	0	AT!I12977
ATIGA	2027	2027	0	AT!J12977
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13031
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13031
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13031
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13031
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13031
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13031
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13032
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13032
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13032
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13032
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13032
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13032
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13035
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12983
AIFTA	30/12/2022	2022	0	AI!F12991
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12991
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12991
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12991
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12991
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12991

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13022
VKFTA	2023	2023	0	VK!F13022
VKFTA	2024	2024	0	VK!G13022
VKFTA	2025	2025	0	VK!H13022
VKFTA	2026	2026	0	VK!I13022
VKFTA	2027	2027	0	VK!J13022
VCFTA	2022	2022	0	VC!D13071
VCFTA	2023	2023	0	VC!E13071
VCFTA	2024	2024	0	VC!F13071
VCFTA	2025	2025	0	VC!G13071
VCFTA	2026	2026	0	VC!H13071
VCFTA	2027	2027	0	VC!I13071
VN-EAEU	2022	2022	0	EAV!D13054
VN-EAEU	2023	2023	0	EAV!E13054
VN-EAEU	2024	2024	0	EAV!F13054
VN-EAEU	2025	2025	0	EAV!G13054
VN-EAEU	2026	2026	0	EAV!H13054
VN-EAEU	2027	2027	0	EAV!I13054
AHKFTA	2022	2022	0	AKH!D13054
AHKFTA	2023	2023	0	AKH!E13054
AHKFTA	2024	2024	0	AKH!F13054
AHKFTA	2025	2025	0	AKH!G13054
AHKFTA	2026	2026	0	AKH!H13054
AHKFTA	2027	2027	0	AKH!I13054
EVFTA	2022	2022	0	EV-NK!D13069
EVFTA	2023	2023	0	EV-NK!E13069

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13069
EVFTA	2025	2025	0	EV-NK!G13069
EVFTA	2026	2026	0	EV-NK!H13069
EVFTA	2027	2027	0	EV-NK!I13069
UKVFTA	2022	2022	0	UKV!D13068
UKVFTA	2023	2023	0	UKV!E13068
UKVFTA	2024	2024	0	UKV!F13068
UKVFTA	2025	2025	0	UKV!G13068
UKVFTA	2026	2026	0	UKV!H13068
UKVFTA	2027	2027	0	UKV!I13068
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13048
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13048
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13048
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13048
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13048
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13048
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13048
RCEP A	2022	2022	0	RCEPT-A!D13056
RCEP A	2023	2023	0	RCEPT-A!E13056
RCEP A	2024	2024	0	RCEPT-A!F13056
RCEP A	2025	2025	0	RCEPT-A!G13056
RCEP A	2026	2026	0	RCEPT-A!H13056
RCEP A	2027	2027	0	RCEPT-A!I13056
RCEP B	2022	2022	0	B!D13056
RCEP B	2023	2023	0	B!E13056
RCEP B	2024	2024	0	B!F13056

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13056
RCEP B	2026	2026	0	B!H13056
RCEP B	2027	2027	0	B!I13056
RCEP C	2022	2022	0	C!D13056
RCEP C	2023	2023	0	C!E13056
RCEP C	2024	2024	0	C!F13056
RCEP C	2025	2025	0	C!G13056
RCEP C	2026	2026	0	C!H13056
RCEP C	2027	2027	0	C!I13056
RCEP D	2022	2022	0	D!D13055
RCEP D	2023	2023	0	D!E13055
RCEP D	2024	2024	0	D!F13055
RCEP D	2025	2025	0	D!G13055
RCEP D	2026	2026	0	D!H13055
RCEP D	2027	2027	0	D!I13055
RCEP E	2022	2022	0	E!D13059
RCEP E	2023	2023	0	E!E13059
RCEP E	2024	2024	0	E!F13059
RCEP E	2025	2025	0	E!G13059
RCEP E	2026	2026	0	E!H13059
RCEP E	2027	2027	0	E!I13059
RCEP F	2022	2022	0	F!D13056
RCEP F	2023	2023	0	F!E13056
RCEP F	2024	2024	0	F!F13056
RCEP F	2025	2025	0	F!G13056
RCEP F	2026	2026	0	F!H13056

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13056
VIFTA	2024	2024	0	VI!F12110
VIFTA	2025	2025	0	VI!G12110
VIFTA	2026	2026	0	VI!H12110
VIFTA	2027	2027	0	VI!I12110

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 8432.90 has 3 lines; 8432.90.10 is distinguished from its siblings by: Of machinery of subheading 8432.80.90.	8432.90.20 Of lawn or sports-ground rollers; 8432.90.90 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 8432.90.10. 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 8432.90.10 was checked against BT2026 (cell BT2026!N13732), 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.