Vietnam Tariff Intelligence

HS 8432.90.90 detail

HS code	8432.90.90
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Parts: / - - Other
Unit	chiếc
Generated	09/11/2026 22:10:42
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/84329090/

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!K13734
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13734
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13734
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E13038
ATIGA	2022	2022	0	AT!E12979

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F12979
ATIGA	2024	2024	0	AT!G12979
ATIGA	2025	2025	0	AT!H12979
ATIGA	2026	2026	0	AT!I12979
ATIGA	2027	2027	0	AT!J12979
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13033
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13033
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13033
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13033
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13033
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13033
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13034
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13034
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13034
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13034
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13034
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13034
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13037
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12985
AIFTA	30/12/2022	2022	0	AI!F12993
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12993
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12993
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12993
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12993
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12993
VKFTA	2022	2022	0	VK!E13024

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13024
VKFTA	2024	2024	0	VK!G13024
VKFTA	2025	2025	0	VK!H13024
VKFTA	2026	2026	0	VK!I13024
VKFTA	2027	2027	0	VK!J13024
VCFTA	2022	2022	0	VC!D13073
VCFTA	2023	2023	0	VC!E13073
VCFTA	2024	2024	0	VC!F13073
VCFTA	2025	2025	0	VC!G13073
VCFTA	2026	2026	0	VC!H13073
VCFTA	2027	2027	0	VC!I13073
VN-EAEU	2022	2022	0	EAV!D13056
VN-EAEU	2023	2023	0	EAV!E13056
VN-EAEU	2024	2024	0	EAV!F13056
VN-EAEU	2025	2025	0	EAV!G13056
VN-EAEU	2026	2026	0	EAV!H13056
VN-EAEU	2027	2027	0	EAV!I13056
AHKFTA	2022	2022	0	AKH!D13056
AHKFTA	2023	2023	0	AKH!E13056
AHKFTA	2024	2024	0	AKH!F13056
AHKFTA	2025	2025	0	AKH!G13056
AHKFTA	2026	2026	0	AKH!H13056
AHKFTA	2027	2027	0	AKH!I13056
EVFTA	2022	2022	0	EV-NK!D13071
EVFTA	2023	2023	0	EV-NK!E13071
EVFTA	2024	2024	0	EV-NK!F13071

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13071
EVFTA	2026	2026	0	EV-NK!H13071
EVFTA	2027	2027	0	EV-NK!I13071
UKVFTA	2022	2022	0	UKV!D13070
UKVFTA	2023	2023	0	UKV!E13070
UKVFTA	2024	2024	0	UKV!F13070
UKVFTA	2025	2025	0	UKV!G13070
UKVFTA	2026	2026	0	UKV!H13070
UKVFTA	2027	2027	0	UKV!I13070
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13050
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13050
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13050
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13050
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13050
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13050
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13050
RCEP A	2022	2022	0	RCEPT-A!D13058
RCEP A	2023	2023	0	RCEPT-A!E13058
RCEP A	2024	2024	0	RCEPT-A!F13058
RCEP A	2025	2025	0	RCEPT-A!G13058
RCEP A	2026	2026	0	RCEPT-A!H13058
RCEP A	2027	2027	0	RCEPT-A!I13058
RCEP B	2022	2022	0	B!D13058
RCEP B	2023	2023	0	B!E13058
RCEP B	2024	2024	0	B!F13058
RCEP B	2025	2025	0	B!G13058

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13058
RCEP B	2027	2027	0	B!I13058
RCEP C	2022	2022	0	C!D13058
RCEP C	2023	2023	0	C!E13058
RCEP C	2024	2024	0	C!F13058
RCEP C	2025	2025	0	C!G13058
RCEP C	2026	2026	0	C!H13058
RCEP C	2027	2027	0	C!I13058
RCEP D	2022	2022	0	D!D13057
RCEP D	2023	2023	0	D!E13057
RCEP D	2024	2024	0	D!F13057
RCEP D	2025	2025	0	D!G13057
RCEP D	2026	2026	0	D!H13057
RCEP D	2027	2027	0	D!I13057
RCEP E	2022	2022	0	E!D13061
RCEP E	2023	2023	0	E!E13061
RCEP E	2024	2024	0	E!F13061
RCEP E	2025	2025	0	E!G13061
RCEP E	2026	2026	0	E!H13061
RCEP E	2027	2027	0	E!I13061
RCEP F	2022	2022	0	F!D13058
RCEP F	2023	2023	0	F!E13058
RCEP F	2024	2024	0	F!F13058
RCEP F	2025	2025	0	F!G13058
RCEP F	2026	2026	0	F!H13058
RCEP F	2027	2027	0	F!I13058

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F12112
VIFTA	2025	2025	0	VI!G12112
VIFTA	2026	2026	0	VI!H12112
VIFTA	2027	2027	0	VI!I12112

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; 8432.90.90 is distinguished from its siblings by: Other.	8432.90.10 Of machinery of subheading 8432.80.90; 8432.90.20 Of lawn or sports-ground rollers	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 8432.90.90. 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 8432.90.90 was checked against BT2026 (cell BT2026!N13734), 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.