Vietnam Tariff Intelligence

HS 8474.32.21 detail

HS code	8474.32.21
Description	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand / - Mixing or kneading machines: / - - Machines for mixing mineral substances with bitumen: / - - - Not electrically operated: / - - - - Of an output capacity not exceeding 80 t per hour
Unit	chiếc
Generated	08/11/2026 07:08:31
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/84743221/

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!K14389
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N14389
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14389
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
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(-KH)	0% (except KH)	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	2.9	2.9%	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!E13734
ATIGA	2022	2022	0	AT!E13675
ATIGA	2023	2023	0	AT!F13675
ATIGA	2024	2024	0	AT!G13675
ATIGA	2025	2025	0	AT!H13675
ATIGA	2026	2026	0	AT!I13675
ATIGA	2027	2027	0	AT!J13675
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13729
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13729

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13729
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13730
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13730
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13730
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13730
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13730
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13730
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13681
AIFTA	30/12/2022	2022	0	AI!F13689
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13689
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13689
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13689
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13689
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13689
VKFTA	2022	2022	0	VK!E13720
VKFTA	2023	2023	0	VK!F13720
VKFTA	2024	2024	0	VK!G13720
VKFTA	2025	2025	0	VK!H13720
VKFTA	2026	2026	0	VK!I13720
VKFTA	2027	2027	0	VK!J13720
VCFTA	2022	2022	5	VC!D13769
VCFTA	2023	2023	5	VC!E13769
VCFTA	2024	2024	0	VC!F13769
VCFTA	2025	2025	0	VC!G13769

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13769
VCFTA	2027	2027	0	VC!I13769
VN-EAEU	2022	2022	0	EAV!D13752
VN-EAEU	2023	2023	0	EAV!E13752
VN-EAEU	2024	2024	0	EAV!F13752
VN-EAEU	2025	2025	0	EAV!G13752
VN-EAEU	2026	2026	0	EAV!H13752
VN-EAEU	2027	2027	0	EAV!I13752
AHKFTA	2022	2022	0	AKH!D13752
AHKFTA	2023	2023	0	AKH!E13752
AHKFTA	2024	2024	0	AKH!F13752
AHKFTA	2025	2025	0	AKH!G13752
AHKFTA	2026	2026	0	AKH!H13752
AHKFTA	2027	2027	0	AKH!I13752
EVFTA	2022	2022	2,5	EV-NK!D13767
EVFTA	2023	2023	1,6	EV-NK!E13767
EVFTA	2024	2024	0,8	EV-NK!F13767
EVFTA	2025	2025	0	EV-NK!G13767
EVFTA	2026	2026	0	EV-NK!H13767
EVFTA	2027	2027	0	EV-NK!I13767
UKVFTA	2022	2022	2,5	UKV!D13766
UKVFTA	2023	2023	1,6	UKV!E13766
UKVFTA	2024	2024	0,8	UKV!F13766
UKVFTA	2025	2025	0	UKV!G13766
UKVFTA	2026	2026	0	UKV!H13766
UKVFTA	2027	2027	0	UKV!I13766

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13746
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13746
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13746
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13746
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13746
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13746
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13746
RCEP A	2022	2022	0	RCEPT-A!D13754
RCEP A	2023	2023	0	RCEPT-A!E13754
RCEP A	2024	2024	0	RCEPT-A!F13754
RCEP A	2025	2025	0	RCEPT-A!G13754
RCEP A	2026	2026	0	RCEPT-A!H13754
RCEP A	2027	2027	0	RCEPT-A!I13754
RCEP B	2022	2022	0	B!D13754
RCEP B	2023	2023	0	B!E13754
RCEP B	2024	2024	0	B!F13754
RCEP B	2025	2025	0	B!G13754
RCEP B	2026	2026	0	B!H13754
RCEP B	2027	2027	0	B!I13754
RCEP C	2022	2022	0	C!D13754
RCEP C	2023	2023	0	C!E13754
RCEP C	2024	2024	0	C!F13754
RCEP C	2025	2025	0	C!G13754
RCEP C	2026	2026	0	C!H13754
RCEP C	2027	2027	0	C!I13754
RCEP D	2022	2022	0	D!D13753

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13753
RCEP D	2024	2024	0	D!F13753
RCEP D	2025	2025	0	D!G13753
RCEP D	2026	2026	0	D!H13753
RCEP D	2027	2027	0	D!I13753
RCEP E	2022	2022	0	E!D13757
RCEP E	2023	2023	0	E!E13757
RCEP E	2024	2024	0	E!F13757
RCEP E	2025	2025	0	E!G13757
RCEP E	2026	2026	0	E!H13757
RCEP E	2027	2027	0	E!I13757
RCEP F	2022	2022	0	F!D13754
RCEP F	2023	2023	0	F!E13754
RCEP F	2024	2024	0	F!F13754
RCEP F	2025	2025	0	F!G13754
RCEP F	2026	2026	0	F!H13754
RCEP F	2027	2027	0	F!I13754
VIFTA	2024	2024	4,3	VI!F12768
VIFTA	2025	2025	3.6	VI!G12768
VIFTA	2026	2026	2.9	VI!H12768
VIFTA	2027	2027	2.1	VI!I12768

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 8474.32 has 4 lines; 8474.32.21 is distinguished from its siblings by: Of an output capacity not exceeding 80 t per hour.	8474.32.11 Of an output capacity not exceeding 80 t per hour; 8474.32.19 Other; 8474.32.29 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 8474.32.21. 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 8474.32.21 was checked against BT2026 (cell BT2026!N14389), 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.