Vietnam Tariff Intelligence

HS 8482.20.00 detail

HS code	8482.20.00
Description	Ball or roller bearings / - Tapered roller bearings, including cone and tapered roller assemblies
Unit	chiếc
Generated	10/11/2026 06:16:58
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/84822000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14603
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14603
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14603
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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!E13956
ATIGA	2022	2022	0	AT!E13897

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13897
ATIGA	2024	2024	0	AT!G13897
ATIGA	2025	2025	0	AT!H13897
ATIGA	2026	2026	0	AT!I13897
ATIGA	2027	2027	0	AT!J13897
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13951
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13951
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13951
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13951
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13951
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13951
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13952
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13952
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13952
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13952
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13952
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13952
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13955
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13903
AIFTA	30/12/2022	2022	0	AI!F13911
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13911
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13911
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13911
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13911
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13911
VKFTA	2022	2022	0	VK!E13942

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13942
VKFTA	2024	2024	0	VK!G13942
VKFTA	2025	2025	0	VK!H13942
VKFTA	2026	2026	0	VK!I13942
VKFTA	2027	2027	0	VK!J13942
VCFTA	2022	2022	3	VC!D13997
VCFTA	2023	2023	3	VC!E13997
VCFTA	2024	2024	0	VC!F13997
VCFTA	2025	2025	0	VC!G13997
VCFTA	2026	2026	0	VC!H13997
VCFTA	2027	2027	0	VC!I13997
VN-EAEU	2022	2022	0	EAV!D13974
VN-EAEU	2023	2023	0	EAV!E13974
VN-EAEU	2024	2024	0	EAV!F13974
VN-EAEU	2025	2025	0	EAV!G13974
VN-EAEU	2026	2026	0	EAV!H13974
VN-EAEU	2027	2027	0	EAV!I13974
AHKFTA	2022	2022	2	AKH!D13974
AHKFTA	2023	2023	1	AKH!E13974
AHKFTA	2024	2024	1	AKH!F13974
AHKFTA	2025	2025	1	AKH!G13974
AHKFTA	2026	2026	1	AKH!H13974
AHKFTA	2027	2027	0	AKH!I13974
EVFTA	2022	2022	0	EV-NK!D13989
EVFTA	2023	2023	0	EV-NK!E13989
EVFTA	2024	2024	0	EV-NK!F13989

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13989
EVFTA	2026	2026	0	EV-NK!H13989
EVFTA	2027	2027	0	EV-NK!I13989
UKVFTA	2022	2022	0	UKV!D13988
UKVFTA	2023	2023	0	UKV!E13988
UKVFTA	2024	2024	0	UKV!F13988
UKVFTA	2025	2025	0	UKV!G13988
UKVFTA	2026	2026	0	UKV!H13988
UKVFTA	2027	2027	0	UKV!I13988
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13968
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13968
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13968
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13968
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13968
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13968
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13968
RCEP A	2022	2022	0	RCEPT-A!D13976
RCEP A	2023	2023	0	RCEPT-A!E13976
RCEP A	2024	2024	0	RCEPT-A!F13976
RCEP A	2025	2025	0	RCEPT-A!G13976
RCEP A	2026	2026	0	RCEPT-A!H13976
RCEP A	2027	2027	0	RCEPT-A!I13976
RCEP B	2022	2022	0	B!D13976
RCEP B	2023	2023	0	B!E13976
RCEP B	2024	2024	0	B!F13976
RCEP B	2025	2025	0	B!G13976

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13976
RCEP B	2027	2027	0	B!I13976
RCEP C	2022	2022	0	C!D13976
RCEP C	2023	2023	0	C!E13976
RCEP C	2024	2024	0	C!F13976
RCEP C	2025	2025	0	C!G13976
RCEP C	2026	2026	0	C!H13976
RCEP C	2027	2027	0	C!I13976
RCEP D	2022	2022	0	D!D13975
RCEP D	2023	2023	0	D!E13975
RCEP D	2024	2024	0	D!F13975
RCEP D	2025	2025	0	D!G13975
RCEP D	2026	2026	0	D!H13975
RCEP D	2027	2027	0	D!I13975
RCEP E	2022	2022	0	E!D13979
RCEP E	2023	2023	0	E!E13979
RCEP E	2024	2024	0	E!F13979
RCEP E	2025	2025	0	E!G13979
RCEP E	2026	2026	0	E!H13979
RCEP E	2027	2027	0	E!I13979
RCEP F	2022	2022	0	F!D13976
RCEP F	2023	2023	0	F!E13976
RCEP F	2024	2024	0	F!F13976
RCEP F	2025	2025	0	F!G13976
RCEP F	2026	2026	0	F!H13976
RCEP F	2027	2027	0	F!I13976

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2,6	VI!F12982
VIFTA	2025	2025	2.1	VI!G12982
VIFTA	2026	2026	1.7	VI!H12982
VIFTA	2027	2027	1.3	VI!I12982

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 "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
HS-005	BLUE	Chapter 98 equivalent exists	8482.20.00 corresponds to Chapter 98 code 9818.27.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Ổ đũa côn, kể cả cụm linh kiện vành côn và đũa côn	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8482.20.00. 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 3% for 8482.20.00 was checked against BT2026 (cell BT2026!N14603), 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.