Vietnam Tariff Intelligence

# Detalle del SA 8432.80.90

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|---|---|
| **Código SA** | 8432.80.90 |
| **Descripción** | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Other machinery: / - - Other |
| **Unidad** | chiếc |
| **Generado** | 31/10/2026 17:50:26 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/84328090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13730 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13730 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13730 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 1 | 1% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 2,7 | 2,7% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 2.9 | 2,9% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E13034 |
| ATIGA | 2022 | 2022 | 0 | AT!E12975 |
| ATIGA | 2023 | 2023 | 0 | AT!F12975 |
| ATIGA | 2024 | 2024 | 0 | AT!G12975 |
| ATIGA | 2025 | 2025 | 0 | AT!H12975 |
| ATIGA | 2026 | 2026 | 0 | AT!I12975 |
| ATIGA | 2027 | 2027 | 0 | AT!J12975 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13029 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13029 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13029 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13029 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13029 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13029 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13030 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13030 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13030 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13030 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13030 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13030 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13033 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12981 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F12989 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G12989 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H12989 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I12989 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J12989 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K12989 |
| VKFTA | 2022 | 2022 | 0 | VK!E13020 |
| VKFTA | 2023 | 2023 | 0 | VK!F13020 |
| VKFTA | 2024 | 2024 | 0 | VK!G13020 |
| VKFTA | 2025 | 2025 | 0 | VK!H13020 |
| VKFTA | 2026 | 2026 | 0 | VK!I13020 |
| VKFTA | 2027 | 2027 | 0 | VK!J13020 |
| VCFTA | 2022 | 2022 | 5 | VC!D13069 |
| VCFTA | 2023 | 2023 | 5 | VC!E13069 |
| VCFTA | 2024 | 2024 | 0 | VC!F13069 |
| VCFTA | 2025 | 2025 | 0 | VC!G13069 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H13069 |
| VCFTA | 2027 | 2027 | 0 | VC!I13069 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D13052 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E13052 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F13052 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G13052 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H13052 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I13052 |
| AHKFTA | 2022 | 2022 | 3 | AKH!D13052 |
| AHKFTA | 2023 | 2023 | 2 | AKH!E13052 |
| AHKFTA | 2024 | 2024 | 2 | AKH!F13052 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G13052 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H13052 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I13052 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D13067 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E13067 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F13067 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G13067 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H13067 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I13067 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D13066 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E13066 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F13066 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G13066 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H13066 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I13066 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D13046 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E13046 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F13046 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G13046 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H13046 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I13046 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J13046 |
| RCEP A | 2022 | 2022 | 4,5 | RCEPT-A!D13054 |
| RCEP A | 2023 | 2023 | 4 | RCEPT-A!E13054 |
| RCEP A | 2024 | 2024 | 3,5 | RCEPT-A!F13054 |
| RCEP A | 2025 | 2025 | 3 | RCEPT-A!G13054 |
| RCEP A | 2026 | 2026 | 2,5 | RCEPT-A!H13054 |
| RCEP A | 2027 | 2027 | 2 | RCEPT-A!I13054 |
| RCEP B | 2022 | 2022 | 4,5 | B!D13054 |
| RCEP B | 2023 | 2023 | 4 | B!E13054 |
| RCEP B | 2024 | 2024 | 3,5 | B!F13054 |
| RCEP B | 2025 | 2025 | 3 | B!G13054 |
| RCEP B | 2026 | 2026 | 2,5 | B!H13054 |
| RCEP B | 2027 | 2027 | 2 | B!I13054 |
| RCEP C | 2022 | 2022 | 4,5 | C!D13054 |
| RCEP C | 2023 | 2023 | 4 | C!E13054 |
| RCEP C | 2024 | 2024 | 3,5 | C!F13054 |
| RCEP C | 2025 | 2025 | 3 | C!G13054 |
| RCEP C | 2026 | 2026 | 2,5 | C!H13054 |
| RCEP C | 2027 | 2027 | 2 | C!I13054 |
| RCEP D | 2022 | 2022 | 4,5 | D!D13053 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 4,1 | D!E13053 |
| RCEP D | 2024 | 2024 | 3,6 | D!F13053 |
| RCEP D | 2025 | 2025 | 3,2 | D!G13053 |
| RCEP D | 2026 | 2026 | 2,7 | D!H13053 |
| RCEP D | 2027 | 2027 | 2,3 | D!I13053 |
| RCEP E | 2022 | 2022 | 4,5 | E!D13057 |
| RCEP E | 2023 | 2023 | 4 | E!E13057 |
| RCEP E | 2024 | 2024 | 3,5 | E!F13057 |
| RCEP E | 2025 | 2025 | 3 | E!G13057 |
| RCEP E | 2026 | 2026 | 2,5 | E!H13057 |
| RCEP E | 2027 | 2027 | 2 | E!I13057 |
| RCEP F | 2022 | 2022 | 4,5 | F!D13054 |
| RCEP F | 2023 | 2023 | 4 | F!E13054 |
| RCEP F | 2024 | 2024 | 3,5 | F!F13054 |
| RCEP F | 2025 | 2025 | 3 | F!G13054 |
| RCEP F | 2026 | 2026 | 2,5 | F!H13054 |
| RCEP F | 2027 | 2027 | 2 | F!I13054 |
| VIFTA | 2024 | 2024 | 4.3 | VI!F12108 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G12108 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H12108 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I12108 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8432.80 has 3 lines; 8432.80.90 is distinguished from its siblings by: Other. | 8432.80.10 Agricultural or horticultural; 8432.80.20 Lawn or sports-ground rollers | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8432.80.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 8432.80.90 was checked against BT2026 (cell BT2026!N13730), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.