Vietnam Tariff Intelligence

HS 8432.41.00 detail

HS code	8432.41.00
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Manure spreaders and fertiliser distributors: / - - Manure spreaders
Unit	chiếc
Generated	04/11/2026 15:13:29
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://vietnamtariff.com/hs-code/84324100/

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!K13725
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13725
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13725
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	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!E13029

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12970
ATIGA	2023	2023	0	AT!F12970
ATIGA	2024	2024	0	AT!G12970
ATIGA	2025	2025	0	AT!H12970
ATIGA	2026	2026	0	AT!I12970
ATIGA	2027	2027	0	AT!J12970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13024
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13024
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13024
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13024
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13024
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13024
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13025
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13025
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13025
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13025
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13025
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13025
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13028
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12976
AIFTA	30/12/2022	2022	0	AI!F12984
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12984
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12984
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12984
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12984
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12984

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13015
VKFTA	2023	2023	0	VK!F13015
VKFTA	2024	2024	0	VK!G13015
VKFTA	2025	2025	0	VK!H13015
VKFTA	2026	2026	0	VK!I13015
VKFTA	2027	2027	0	VK!J13015
VCFTA	2022	2022	5	VC!D13064
VCFTA	2023	2023	5	VC!E13064
VCFTA	2024	2024	0	VC!F13064
VCFTA	2025	2025	0	VC!G13064
VCFTA	2026	2026	0	VC!H13064
VCFTA	2027	2027	0	VC!I13064
VN-EAEU	2022	2022	0	EAV!D13047
VN-EAEU	2023	2023	0	EAV!E13047
VN-EAEU	2024	2024	0	EAV!F13047
VN-EAEU	2025	2025	0	EAV!G13047
VN-EAEU	2026	2026	0	EAV!H13047
VN-EAEU	2027	2027	0	EAV!I13047
AHKFTA	2022	2022	0	AKH!D13047
AHKFTA	2023	2023	0	AKH!E13047
AHKFTA	2024	2024	0	AKH!F13047
AHKFTA	2025	2025	0	AKH!G13047
AHKFTA	2026	2026	0	AKH!H13047
AHKFTA	2027	2027	0	AKH!I13047
EVFTA	2022	2022	2,5	EV-NK!D13062
EVFTA	2023	2023	1,6	EV-NK!E13062

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F13062
EVFTA	2025	2025	0	EV-NK!G13062
EVFTA	2026	2026	0	EV-NK!H13062
EVFTA	2027	2027	0	EV-NK!I13062
UKVFTA	2022	2022	2,5	UKV!D13061
UKVFTA	2023	2023	1,6	UKV!E13061
UKVFTA	2024	2024	0,8	UKV!F13061
UKVFTA	2025	2025	0	UKV!G13061
UKVFTA	2026	2026	0	UKV!H13061
UKVFTA	2027	2027	0	UKV!I13061
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13041
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13041
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13041
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13041
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13041
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13041
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13041
RCEP A	2022	2022	0	RCEPT-A!D13049
RCEP A	2023	2023	0	RCEPT-A!E13049
RCEP A	2024	2024	0	RCEPT-A!F13049
RCEP A	2025	2025	0	RCEPT-A!G13049
RCEP A	2026	2026	0	RCEPT-A!H13049
RCEP A	2027	2027	0	RCEPT-A!I13049
RCEP B	2022	2022	0	B!D13049
RCEP B	2023	2023	0	B!E13049
RCEP B	2024	2024	0	B!F13049

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13049
RCEP B	2026	2026	0	B!H13049
RCEP B	2027	2027	0	B!I13049
RCEP C	2022	2022	0	C!D13049
RCEP C	2023	2023	0	C!E13049
RCEP C	2024	2024	0	C!F13049
RCEP C	2025	2025	0	C!G13049
RCEP C	2026	2026	0	C!H13049
RCEP C	2027	2027	0	C!I13049
RCEP D	2022	2022	0	D!D13048
RCEP D	2023	2023	0	D!E13048
RCEP D	2024	2024	0	D!F13048
RCEP D	2025	2025	0	D!G13048
RCEP D	2026	2026	0	D!H13048
RCEP D	2027	2027	0	D!I13048
RCEP E	2022	2022	0	E!D13052
RCEP E	2023	2023	0	E!E13052
RCEP E	2024	2024	0	E!F13052
RCEP E	2025	2025	0	E!G13052
RCEP E	2026	2026	0	E!H13052
RCEP E	2027	2027	0	E!I13052
RCEP F	2022	2022	0	F!D13049
RCEP F	2023	2023	0	F!E13049
RCEP F	2024	2024	0	F!F13049
RCEP F	2025	2025	0	F!G13049
RCEP F	2026	2026	0	F!H13049

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13049
VIFTA	2024	2024	4.3	VI!F12103
VIFTA	2025	2025	3.6	VI!G12103
VIFTA	2026	2026	2.9	VI!H12103
VIFTA	2027	2027	2.1	VI!I12103

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 "5/8/10".		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 8432.41.00. 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 5% for 8432.41.00 was checked against BT2026 (cell BT2026!N13725), 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.