Vietnam Tariff Intelligence

HS 8436.10.20 detail

HS code	8436.10.20
Description	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders / - Machinery for preparing animal feeding stuffs: / - - Not electrically operated
Unit	chiếc
Generated	04/11/2026 17:34:51
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/84361020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13773
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13773
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E13081

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13022
ATIGA	2023	2023	0	AT!F13022
ATIGA	2024	2024	0	AT!G13022
ATIGA	2025	2025	0	AT!H13022
ATIGA	2026	2026	0	AT!I13022
ATIGA	2027	2027	0	AT!J13022
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E13076
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13076
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13076
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13076
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13076
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13076
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E13077
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F13077
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13077
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13077
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13077
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13077
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13080
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13028
AIFTA	30/12/2022	2022	16	AI!F13036
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G13036
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H13036
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I13036
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J13036
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K13036

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13067
VKFTA	2023	2023	0	VK!F13067
VKFTA	2024	2024	0	VK!G13067
VKFTA	2025	2025	0	VK!H13067
VKFTA	2026	2026	0	VK!I13067
VKFTA	2027	2027	0	VK!J13067
VCFTA	2022	2022	4	VC!D13116
VCFTA	2023	2023	2	VC!E13116
VCFTA	2024	2024	0	VC!F13116
VCFTA	2025	2025	0	VC!G13116
VCFTA	2026	2026	0	VC!H13116
VCFTA	2027	2027	0	VC!I13116
VN-EAEU	2022	2022	0	EAV!D13099
VN-EAEU	2023	2023	0	EAV!E13099
VN-EAEU	2024	2024	0	EAV!F13099
VN-EAEU	2025	2025	0	EAV!G13099
VN-EAEU	2026	2026	0	EAV!H13099
VN-EAEU	2027	2027	0	EAV!I13099
AHKFTA	2022	2022	20	AKH!D13099
AHKFTA	2023	2023	20	AKH!E13099
AHKFTA	2024	2024	20	AKH!F13099
AHKFTA	2025	2025	20	AKH!G13099
AHKFTA	2026	2026	20	AKH!H13099
AHKFTA	2027	2027	20	AKH!I13099
EVFTA	2022	2022	10	EV-NK!D13114
EVFTA	2023	2023	6,6	EV-NK!E13114

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F13114
EVFTA	2025	2025	0	EV-NK!G13114
EVFTA	2026	2026	0	EV-NK!H13114
EVFTA	2027	2027	0	EV-NK!I13114
UKVFTA	2022	2022	10	UKV!D13113
UKVFTA	2023	2023	6,6	UKV!E13113
UKVFTA	2024	2024	3,3	UKV!F13113
UKVFTA	2025	2025	0	UKV!G13113
UKVFTA	2026	2026	0	UKV!H13113
UKVFTA	2027	2027	0	UKV!I13113
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13093
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13093
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13093
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13093
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13093
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13093
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13093
RCEP A	2022	2022	20	RCEPT-A!D13101
RCEP A	2023	2023	20	RCEPT-A!E13101
RCEP A	2024	2024	20	RCEPT-A!F13101
RCEP A	2025	2025	20	RCEPT-A!G13101
RCEP A	2026	2026	20	RCEPT-A!H13101
RCEP A	2027	2027	20	RCEPT-A!I13101
RCEP B	2022	2022	20	B!D13101
RCEP B	2023	2023	20	B!E13101
RCEP B	2024	2024	20	B!F13101

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	20	B!G13101
RCEP B	2026	2026	20	B!H13101
RCEP B	2027	2027	20	B!I13101
RCEP C	2022	2022	20	C!D13101
RCEP C	2023	2023	20	C!E13101
RCEP C	2024	2024	20	C!F13101
RCEP C	2025	2025	20	C!G13101
RCEP C	2026	2026	20	C!H13101
RCEP C	2027	2027	20	C!I13101
RCEP D	2022	2022	20	D!D13100
RCEP D	2023	2023	20	D!E13100
RCEP D	2024	2024	20	D!F13100
RCEP D	2025	2025	20	D!G13100
RCEP D	2026	2026	20	D!H13100
RCEP D	2027	2027	20	D!I13100
RCEP E	2022	2022	20	E!D13104
RCEP E	2023	2023	20	E!E13104
RCEP E	2024	2024	20	E!F13104
RCEP E	2025	2025	20	E!G13104
RCEP E	2026	2026	20	E!H13104
RCEP E	2027	2027	20	E!I13104
RCEP F	2022	2022	20	F!D13101
RCEP F	2023	2023	20	F!E13101
RCEP F	2024	2024	20	F!F13101
RCEP F	2025	2025	20	F!G13101
RCEP F	2026	2026	20	F!H13101

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	20	F!I13101
VIFTA	2024	2024	18	VI!F12151
VIFTA	2025	2025	16	VI!G12151
VIFTA	2026	2026	14	VI!H12151
VIFTA	2027	2027	12	VI!I12151

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8436.10 has 2 lines; 8436.10.20 is distinguished from its siblings by: Not electrically operated.	8436.10.10 Electrically operated	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 8436.10.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8436.10.20 was checked against BT2026 (cell BT2026!N13773), 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.