Vietnam Tariff Intelligence

HS 8436.99.21 detail

HS code	8436.99.21
Description	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders / - Parts: / - - Other: / - - - Of non-electrically operated machines and equipment: / - - - - Agricultural or horticultural
Unit	chiếc
Generated	09/11/2026 06:07:45
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/84369921/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13795
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13795
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13795
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	0	0%	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!E13103

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13044
ATIGA	2023	2023	0	AT!F13044
ATIGA	2024	2024	0	AT!G13044
ATIGA	2025	2025	0	AT!H13044
ATIGA	2026	2026	0	AT!I13044
ATIGA	2027	2027	0	AT!J13044
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13098
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13098
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13098
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13098
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13098
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13098
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13099
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13099
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13099
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13099
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13099
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13099
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13102
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13050
AIFTA	30/12/2022	2022	0	AI!F13058
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13058
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13058
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13058
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13058
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13058

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13089
VKFTA	2023	2023	0	VK!F13089
VKFTA	2024	2024	0	VK!G13089
VKFTA	2025	2025	0	VK!H13089
VKFTA	2026	2026	0	VK!I13089
VKFTA	2027	2027	0	VK!J13089
VCFTA	2022	2022	0	VC!D13138
VCFTA	2023	2023	0	VC!E13138
VCFTA	2024	2024	0	VC!F13138
VCFTA	2025	2025	0	VC!G13138
VCFTA	2026	2026	0	VC!H13138
VCFTA	2027	2027	0	VC!I13138
VN-EAEU	2022	2022	0	EAV!D13121
VN-EAEU	2023	2023	0	EAV!E13121
VN-EAEU	2024	2024	0	EAV!F13121
VN-EAEU	2025	2025	0	EAV!G13121
VN-EAEU	2026	2026	0	EAV!H13121
VN-EAEU	2027	2027	0	EAV!I13121
AHKFTA	2022	2022	0	AKH!D13121
AHKFTA	2023	2023	0	AKH!E13121
AHKFTA	2024	2024	0	AKH!F13121
AHKFTA	2025	2025	0	AKH!G13121
AHKFTA	2026	2026	0	AKH!H13121
AHKFTA	2027	2027	0	AKH!I13121
EVFTA	2022	2022	0	EV-NK!D13136
EVFTA	2023	2023	0	EV-NK!E13136

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13136
EVFTA	2025	2025	0	EV-NK!G13136
EVFTA	2026	2026	0	EV-NK!H13136
EVFTA	2027	2027	0	EV-NK!I13136
UKVFTA	2022	2022	0	UKV!D13135
UKVFTA	2023	2023	0	UKV!E13135
UKVFTA	2024	2024	0	UKV!F13135
UKVFTA	2025	2025	0	UKV!G13135
UKVFTA	2026	2026	0	UKV!H13135
UKVFTA	2027	2027	0	UKV!I13135
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13115
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13115
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13115
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13115
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13115
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13115
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13115
RCEP A	2022	2022	0	RCEPT-A!D13123
RCEP A	2023	2023	0	RCEPT-A!E13123
RCEP A	2024	2024	0	RCEPT-A!F13123
RCEP A	2025	2025	0	RCEPT-A!G13123
RCEP A	2026	2026	0	RCEPT-A!H13123
RCEP A	2027	2027	0	RCEPT-A!I13123
RCEP B	2022	2022	0	B!D13123
RCEP B	2023	2023	0	B!E13123
RCEP B	2024	2024	0	B!F13123

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13123
RCEP B	2026	2026	0	B!H13123
RCEP B	2027	2027	0	B!I13123
RCEP C	2022	2022	0	C!D13123
RCEP C	2023	2023	0	C!E13123
RCEP C	2024	2024	0	C!F13123
RCEP C	2025	2025	0	C!G13123
RCEP C	2026	2026	0	C!H13123
RCEP C	2027	2027	0	C!I13123
RCEP D	2022	2022	0	D!D13122
RCEP D	2023	2023	0	D!E13122
RCEP D	2024	2024	0	D!F13122
RCEP D	2025	2025	0	D!G13122
RCEP D	2026	2026	0	D!H13122
RCEP D	2027	2027	0	D!I13122
RCEP E	2022	2022	0	E!D13126
RCEP E	2023	2023	0	E!E13126
RCEP E	2024	2024	0	E!F13126
RCEP E	2025	2025	0	E!G13126
RCEP E	2026	2026	0	E!H13126
RCEP E	2027	2027	0	E!I13126
RCEP F	2022	2022	0	F!D13123
RCEP F	2023	2023	0	F!E13123
RCEP F	2024	2024	0	F!F13123
RCEP F	2025	2025	0	F!G13123
RCEP F	2026	2026	0	F!H13123

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13123
VIFTA	2024	2024	0	VI!F12173
VIFTA	2025	2025	0	VI!G12173
VIFTA	2026	2026	0	VI!H12173
VIFTA	2027	2027	0	VI!I12173

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 8436.99 has 4 lines; 8436.99.21 is distinguished from its siblings by: Agricultural or horticultural.	8436.99.11 Agricultural or horticultural; 8436.99.19 Other; 8436.99.29 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 8436.99.21. 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 0% for 8436.99.21 was checked against BT2026 (cell BT2026!N13795), 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.