Vietnam Tariff Intelligence

HS 8482.50.00 detail

HS code	8482.50.00
Description	Ball or roller bearings / - Other cylindrical roller bearings, including cage and roller assemblies
Unit	chiếc
Generated	08/11/2026 21:19:02
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/84825000/

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!K14606
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14606
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14606
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!E13959
ATIGA	2022	2022	0	AT!E13900

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13900
ATIGA	2024	2024	0	AT!G13900
ATIGA	2025	2025	0	AT!H13900
ATIGA	2026	2026	0	AT!I13900
ATIGA	2027	2027	0	AT!J13900
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13954
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13954
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13954
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13954
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13954
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13954
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13955
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13955
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13955
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13955
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13955
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13955
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13958
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13906
AIFTA	30/12/2022	2022	0	AI!F13914
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13914
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13914
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13914
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13914
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13914
VKFTA	2022	2022	0	VK!E13945

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13945
VKFTA	2024	2024	0	VK!G13945
VKFTA	2025	2025	0	VK!H13945
VKFTA	2026	2026	0	VK!I13945
VKFTA	2027	2027	0	VK!J13945
VCFTA	2022	2022	3	VC!D14000
VCFTA	2023	2023	3	VC!E14000
VCFTA	2024	2024	0	VC!F14000
VCFTA	2025	2025	0	VC!G14000
VCFTA	2026	2026	0	VC!H14000
VCFTA	2027	2027	0	VC!I14000
VN-EAEU	2022	2022	0	EAV!D13977
VN-EAEU	2023	2023	0	EAV!E13977
VN-EAEU	2024	2024	0	EAV!F13977
VN-EAEU	2025	2025	0	EAV!G13977
VN-EAEU	2026	2026	0	EAV!H13977
VN-EAEU	2027	2027	0	EAV!I13977
AHKFTA	2022	2022	2	AKH!D13977
AHKFTA	2023	2023	1	AKH!E13977
AHKFTA	2024	2024	1	AKH!F13977
AHKFTA	2025	2025	1	AKH!G13977
AHKFTA	2026	2026	1	AKH!H13977
AHKFTA	2027	2027	0	AKH!I13977
EVFTA	2022	2022	0	EV-NK!D13992
EVFTA	2023	2023	0	EV-NK!E13992
EVFTA	2024	2024	0	EV-NK!F13992

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13992
EVFTA	2026	2026	0	EV-NK!H13992
EVFTA	2027	2027	0	EV-NK!I13992
UKVFTA	2022	2022	0	UKV!D13991
UKVFTA	2023	2023	0	UKV!E13991
UKVFTA	2024	2024	0	UKV!F13991
UKVFTA	2025	2025	0	UKV!G13991
UKVFTA	2026	2026	0	UKV!H13991
UKVFTA	2027	2027	0	UKV!I13991
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13971
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13971
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13971
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13971
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13971
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13971
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13971
RCEP A	2022	2022	0	RCEPT-A!D13979
RCEP A	2023	2023	0	RCEPT-A!E13979
RCEP A	2024	2024	0	RCEPT-A!F13979
RCEP A	2025	2025	0	RCEPT-A!G13979
RCEP A	2026	2026	0	RCEPT-A!H13979
RCEP A	2027	2027	0	RCEPT-A!I13979
RCEP B	2022	2022	0	B!D13979
RCEP B	2023	2023	0	B!E13979
RCEP B	2024	2024	0	B!F13979
RCEP B	2025	2025	0	B!G13979

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13979
RCEP B	2027	2027	0	B!I13979
RCEP C	2022	2022	0	C!D13979
RCEP C	2023	2023	0	C!E13979
RCEP C	2024	2024	0	C!F13979
RCEP C	2025	2025	0	C!G13979
RCEP C	2026	2026	0	C!H13979
RCEP C	2027	2027	0	C!I13979
RCEP D	2022	2022	0	D!D13978
RCEP D	2023	2023	0	D!E13978
RCEP D	2024	2024	0	D!F13978
RCEP D	2025	2025	0	D!G13978
RCEP D	2026	2026	0	D!H13978
RCEP D	2027	2027	0	D!I13978
RCEP E	2022	2022	0	E!D13982
RCEP E	2023	2023	0	E!E13982
RCEP E	2024	2024	0	E!F13982
RCEP E	2025	2025	0	E!G13982
RCEP E	2026	2026	0	E!H13982
RCEP E	2027	2027	0	E!I13982
RCEP F	2022	2022	0	F!D13979
RCEP F	2023	2023	0	F!E13979
RCEP F	2024	2024	0	F!F13979
RCEP F	2025	2025	0	F!G13979
RCEP F	2026	2026	0	F!H13979
RCEP F	2027	2027	0	F!I13979

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2,6	VI!F12985
VIFTA	2025	2025	2.1	VI!G12985
VIFTA	2026	2026	1.7	VI!H12985
VIFTA	2027	2027	1.3	VI!I12985

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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8482.50.00. 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 8482.50.00 was checked against BT2026 (cell BT2026!N14606), 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.