Vietnam Tariff Intelligence

HS 8432.10.00 detail

HS code	8432.10.00
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Ploughs
Unit	chiếc
Generated	10/11/2026 18:53:13
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/84321000/

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!K13717
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13717
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13717
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E13021
ATIGA	2022	2022	0	AT!E12962
ATIGA	2023	2023	0	AT!F12962
ATIGA	2024	2024	0	AT!G12962
ATIGA	2025	2025	0	AT!H12962
ATIGA	2026	2026	0	AT!I12962
ATIGA	2027	2027	0	AT!J12962
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E13016
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13016
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13016

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13016
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13016
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13016
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13017
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13017
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13017
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13017
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13017
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13017
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13020
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12968
AIFTA	30/12/2022	2022	5	AI!F12976
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12976
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12976
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12976
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12976
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12976
VKFTA	2022	2022	0	VK!E13007
VKFTA	2023	2023	0	VK!F13007
VKFTA	2024	2024	0	VK!G13007
VKFTA	2025	2025	0	VK!H13007
VKFTA	2026	2026	0	VK!I13007
VKFTA	2027	2027	0	VK!J13007
VCFTA	2022	2022	4	VC!D13056
VCFTA	2023	2023	2	VC!E13056
VCFTA	2024	2024	0	VC!F13056

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13056
VCFTA	2026	2026	0	VC!H13056
VCFTA	2027	2027	0	VC!I13056
VN-EAEU	2022	2022	0	EAV!D13039
VN-EAEU	2023	2023	0	EAV!E13039
VN-EAEU	2024	2024	0	EAV!F13039
VN-EAEU	2025	2025	0	EAV!G13039
VN-EAEU	2026	2026	0	EAV!H13039
VN-EAEU	2027	2027	0	EAV!I13039
AHKFTA	2022	2022	12	AKH!D13039
AHKFTA	2023	2023	8	AKH!E13039
AHKFTA	2024	2024	8	AKH!F13039
AHKFTA	2025	2025	4	AKH!G13039
AHKFTA	2026	2026	4	AKH!H13039
AHKFTA	2027	2027	0	AKH!I13039
EVFTA	2022	2022	10	EV-NK!D13054
EVFTA	2023	2023	6,6	EV-NK!E13054
EVFTA	2024	2024	3,3	EV-NK!F13054
EVFTA	2025	2025	0	EV-NK!G13054
EVFTA	2026	2026	0	EV-NK!H13054
EVFTA	2027	2027	0	EV-NK!I13054
UKVFTA	2022	2022	10	UKV!D13053
UKVFTA	2023	2023	6,6	UKV!E13053
UKVFTA	2024	2024	3,3	UKV!F13053
UKVFTA	2025	2025	0	UKV!G13053
UKVFTA	2026	2026	0	UKV!H13053

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13053
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13033
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13033
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13033
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13033
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13033
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13033
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13033
RCEP A	2022	2022	18	RCEPT-A!D13041
RCEP A	2023	2023	16	RCEPT-A!E13041
RCEP A	2024	2024	14	RCEPT-A!F13041
RCEP A	2025	2025	12	RCEPT-A!G13041
RCEP A	2026	2026	10	RCEPT-A!H13041
RCEP A	2027	2027	8	RCEPT-A!I13041
RCEP B	2022	2022	18	B!D13041
RCEP B	2023	2023	16	B!E13041
RCEP B	2024	2024	14	B!F13041
RCEP B	2025	2025	12	B!G13041
RCEP B	2026	2026	10	B!H13041
RCEP B	2027	2027	8	B!I13041
RCEP C	2022	2022	18	C!D13041
RCEP C	2023	2023	16	C!E13041
RCEP C	2024	2024	14	C!F13041
RCEP C	2025	2025	12	C!G13041
RCEP C	2026	2026	10	C!H13041
RCEP C	2027	2027	8	C!I13041

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D13040
RCEP D	2023	2023	16,4	D!E13040
RCEP D	2024	2024	14,5	D!F13040
RCEP D	2025	2025	12,7	D!G13040
RCEP D	2026	2026	10,9	D!H13040
RCEP D	2027	2027	9,1	D!I13040
RCEP E	2022	2022	18	E!D13044
RCEP E	2023	2023	16	E!E13044
RCEP E	2024	2024	14	E!F13044
RCEP E	2025	2025	12	E!G13044
RCEP E	2026	2026	10	E!H13044
RCEP E	2027	2027	8	E!I13044
RCEP F	2022	2022	18	F!D13041
RCEP F	2023	2023	16	F!E13041
RCEP F	2024	2024	14	F!F13041
RCEP F	2025	2025	12	F!G13041
RCEP F	2026	2026	10	F!H13041
RCEP F	2027	2027	8	F!I13041
VIFTA	2024	2024	18	VI!F12095
VIFTA	2025	2025	16	VI!G12095
VIFTA	2026	2026	14	VI!H12095
VIFTA	2027	2027	12	VI!I12095

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 8432.10.00. 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 20% for 8432.10.00 was checked against BT2026 (cell BT2026!N13717), 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.