Vietnam Tariff Intelligence

HS 8432.39.00 detail

HS code	8432.39.00
Description	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers / - Seeders, planters and transplanters: / - - Other
Unit	chiếc
Generated	04/11/2026 12:51:21
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/84323900/

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!K13723
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13723
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13723
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!E13027

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12968
ATIGA	2023	2023	0	AT!F12968
ATIGA	2024	2024	0	AT!G12968
ATIGA	2025	2025	0	AT!H12968
ATIGA	2026	2026	0	AT!I12968
ATIGA	2027	2027	0	AT!J12968
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13022
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13022
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13022
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13022
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13022
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13022
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13023
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13023
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13023
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13023
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13023
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13023
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13026
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12974
AIFTA	30/12/2022	2022	0	AI!F12982
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12982
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12982
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12982
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12982
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12982

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13013
VKFTA	2023	2023	0	VK!F13013
VKFTA	2024	2024	0	VK!G13013
VKFTA	2025	2025	0	VK!H13013
VKFTA	2026	2026	0	VK!I13013
VKFTA	2027	2027	0	VK!J13013
VCFTA	2022	2022	5	VC!D13062
VCFTA	2023	2023	5	VC!E13062
VCFTA	2024	2024	0	VC!F13062
VCFTA	2025	2025	0	VC!G13062
VCFTA	2026	2026	0	VC!H13062
VCFTA	2027	2027	0	VC!I13062
VN-EAEU	2022	2022	0	EAV!D13045
VN-EAEU	2023	2023	0	EAV!E13045
VN-EAEU	2024	2024	0	EAV!F13045
VN-EAEU	2025	2025	0	EAV!G13045
VN-EAEU	2026	2026	0	EAV!H13045
VN-EAEU	2027	2027	0	EAV!I13045
AHKFTA	2022	2022	0	AKH!D13045
AHKFTA	2023	2023	0	AKH!E13045
AHKFTA	2024	2024	0	AKH!F13045
AHKFTA	2025	2025	0	AKH!G13045
AHKFTA	2026	2026	0	AKH!H13045
AHKFTA	2027	2027	0	AKH!I13045
EVFTA	2022	2022	2,5	EV-NK!D13060
EVFTA	2023	2023	1,6	EV-NK!E13060

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F13060
EVFTA	2025	2025	0	EV-NK!G13060
EVFTA	2026	2026	0	EV-NK!H13060
EVFTA	2027	2027	0	EV-NK!I13060
UKVFTA	2022	2022	2,5	UKV!D13059
UKVFTA	2023	2023	1,6	UKV!E13059
UKVFTA	2024	2024	0,8	UKV!F13059
UKVFTA	2025	2025	0	UKV!G13059
UKVFTA	2026	2026	0	UKV!H13059
UKVFTA	2027	2027	0	UKV!I13059
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13039
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13039
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13039
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13039
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13039
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13039
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13039
RCEP A	2022	2022	0	RCEPT-A!D13047
RCEP A	2023	2023	0	RCEPT-A!E13047
RCEP A	2024	2024	0	RCEPT-A!F13047
RCEP A	2025	2025	0	RCEPT-A!G13047
RCEP A	2026	2026	0	RCEPT-A!H13047
RCEP A	2027	2027	0	RCEPT-A!I13047
RCEP B	2022	2022	0	B!D13047
RCEP B	2023	2023	0	B!E13047
RCEP B	2024	2024	0	B!F13047

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13047
RCEP B	2026	2026	0	B!H13047
RCEP B	2027	2027	0	B!I13047
RCEP C	2022	2022	0	C!D13047
RCEP C	2023	2023	0	C!E13047
RCEP C	2024	2024	0	C!F13047
RCEP C	2025	2025	0	C!G13047
RCEP C	2026	2026	0	C!H13047
RCEP C	2027	2027	0	C!I13047
RCEP D	2022	2022	0	D!D13046
RCEP D	2023	2023	0	D!E13046
RCEP D	2024	2024	0	D!F13046
RCEP D	2025	2025	0	D!G13046
RCEP D	2026	2026	0	D!H13046
RCEP D	2027	2027	0	D!I13046
RCEP E	2022	2022	0	E!D13050
RCEP E	2023	2023	0	E!E13050
RCEP E	2024	2024	0	E!F13050
RCEP E	2025	2025	0	E!G13050
RCEP E	2026	2026	0	E!H13050
RCEP E	2027	2027	0	E!I13050
RCEP F	2022	2022	0	F!D13047
RCEP F	2023	2023	0	F!E13047
RCEP F	2024	2024	0	F!F13047
RCEP F	2025	2025	0	F!G13047
RCEP F	2026	2026	0	F!H13047

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13047
VIFTA	2024	2024	0	VI!F12101
VIFTA	2025	2025	0	VI!G12101
VIFTA	2026	2026	0	VI!H12101
VIFTA	2027	2027	0	VI!I12101

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 8432.39.00. 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 8432.39.00 was checked against BT2026 (cell BT2026!N13723), 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.