Vietnam Tariff Intelligence

HS 8433.59.20 detail

HS code	8433.59.20
Description	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37 / - Other harvesting machinery; threshing machinery: / - - Other: / - - - Cotton pickers
Unit	chiếc
Generated	12/11/2026 06:55:40
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/84335920/

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!K13749
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13749
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13749
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
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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E13054

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12995
ATIGA	2023	2023	0	AT!F12995
ATIGA	2024	2024	0	AT!G12995
ATIGA	2025	2025	0	AT!H12995
ATIGA	2026	2026	0	AT!I12995
ATIGA	2027	2027	0	AT!J12995
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13049
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13049
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13049
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13049
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13049
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13049
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13050
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13050
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13050
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13050
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13050
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13050
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13053
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13001
AIFTA	30/12/2022	2022	5	AI!F13009
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13009
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13009
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13009
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13009
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13009

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13040
VKFTA	2023	2023	0	VK!F13040
VKFTA	2024	2024	0	VK!G13040
VKFTA	2025	2025	0	VK!H13040
VKFTA	2026	2026	0	VK!I13040
VKFTA	2027	2027	0	VK!J13040
VCFTA	2022	2022	5	VC!D13089
VCFTA	2023	2023	5	VC!E13089
VCFTA	2024	2024	0	VC!F13089
VCFTA	2025	2025	0	VC!G13089
VCFTA	2026	2026	0	VC!H13089
VCFTA	2027	2027	0	VC!I13089
VN-EAEU	2022	2022	0	EAV!D13072
VN-EAEU	2023	2023	0	EAV!E13072
VN-EAEU	2024	2024	0	EAV!F13072
VN-EAEU	2025	2025	0	EAV!G13072
VN-EAEU	2026	2026	0	EAV!H13072
VN-EAEU	2027	2027	0	EAV!I13072
AHKFTA	2022	2022	3	AKH!D13072
AHKFTA	2023	2023	2	AKH!E13072
AHKFTA	2024	2024	2	AKH!F13072
AHKFTA	2025	2025	1	AKH!G13072
AHKFTA	2026	2026	1	AKH!H13072
AHKFTA	2027	2027	0	AKH!I13072
EVFTA	2022	2022	2,5	EV-NK!D13087
EVFTA	2023	2023	1,6	EV-NK!E13087

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F13087
EVFTA	2025	2025	0	EV-NK!G13087
EVFTA	2026	2026	0	EV-NK!H13087
EVFTA	2027	2027	0	EV-NK!I13087
UKVFTA	2022	2022	2,5	UKV!D13086
UKVFTA	2023	2023	1,6	UKV!E13086
UKVFTA	2024	2024	0,8	UKV!F13086
UKVFTA	2025	2025	0	UKV!G13086
UKVFTA	2026	2026	0	UKV!H13086
UKVFTA	2027	2027	0	UKV!I13086
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13066
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13066
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13066
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13066
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13066
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13066
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13066
RCEP A	2022	2022	4,5	RCEPT-A!D13074
RCEP A	2023	2023	4	RCEPT-A!E13074
RCEP A	2024	2024	3,5	RCEPT-A!F13074
RCEP A	2025	2025	3	RCEPT-A!G13074
RCEP A	2026	2026	2,5	RCEPT-A!H13074
RCEP A	2027	2027	2	RCEPT-A!I13074
RCEP B	2022	2022	4,5	B!D13074
RCEP B	2023	2023	4	B!E13074
RCEP B	2024	2024	3,5	B!F13074

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3	B!G13074
RCEP B	2026	2026	2,5	B!H13074
RCEP B	2027	2027	2	B!I13074
RCEP C	2022	2022	4,5	C!D13074
RCEP C	2023	2023	4	C!E13074
RCEP C	2024	2024	3,5	C!F13074
RCEP C	2025	2025	3	C!G13074
RCEP C	2026	2026	2,5	C!H13074
RCEP C	2027	2027	2	C!I13074
RCEP D	2022	2022	4,5	D!D13073
RCEP D	2023	2023	4,1	D!E13073
RCEP D	2024	2024	3,6	D!F13073
RCEP D	2025	2025	3,2	D!G13073
RCEP D	2026	2026	2,7	D!H13073
RCEP D	2027	2027	2,3	D!I13073
RCEP E	2022	2022	4,5	E!D13077
RCEP E	2023	2023	4	E!E13077
RCEP E	2024	2024	3,5	E!F13077
RCEP E	2025	2025	3	E!G13077
RCEP E	2026	2026	2,5	E!H13077
RCEP E	2027	2027	2	E!I13077
RCEP F	2022	2022	4,5	F!D13074
RCEP F	2023	2023	4	F!E13074
RCEP F	2024	2024	3,5	F!F13074
RCEP F	2025	2025	3	F!G13074
RCEP F	2026	2026	2,5	F!H13074

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2	F!I13074
VIFTA	2024	2024	0	VI!F12127
VIFTA	2025	2025	0	VI!G12127
VIFTA	2026	2026	0	VI!H12127
VIFTA	2027	2027	0	VI!I12127

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	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8433.59 has 2 lines; 8433.59.20 is distinguished from its siblings by: Cotton pickers.	8433.59.90 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 "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 8433.59.20. 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 8433.59.20 was checked against BT2026 (cell BT2026!N13749), 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.