

Detalle del SA 8437.90.19

Código SA	8437.90.19
Descripción	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery / - Parts: / - - Of electrically operated machines: / - - Other
Unidad	chiếc
Generado	31/10/2026 20:35:19
Versión de datos	2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/84379019/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13817
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13817
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13817
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) - 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
-----	-----------------	---------	---------------	---------	------------------	---------------	--------

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13126
ATIGA	2022	2022	0	AT!E13067
ATIGA	2023	2023	0	AT!F13067
ATIGA	2024	2024	0	AT!G13067
ATIGA	2025	2025	0	AT!H13067
ATIGA	2026	2026	0	AT!I13067
ATIGA	2027	2027	0	AT!J13067
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13121
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13121
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13121
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13121

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13121
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13121
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13122
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13122
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13122
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13122
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13122
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13122
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13125
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13073
AIFTA	30/12/2022	2022	5	AI!F13081
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13081
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13081
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13081
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13081
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13081
VKFTA	2022	2022	0	VK!E13112
VKFTA	2023	2023	0	VK!F13112
VKFTA	2024	2024	0	VK!G13112
VKFTA	2025	2025	0	VK!H13112
VKFTA	2026	2026	0	VK!I13112
VKFTA	2027	2027	0	VK!J13112
VCFTA	2022	2022	0	VC!D13161
VCFTA	2023	2023	0	VC!E13161
VCFTA	2024	2024	0	VC!F13161
VCFTA	2025	2025	0	VC!G13161

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H13161
VCFTA	2027	2027	0	VC!I13161
VN-EAEU	2022	2022	0	EAV!D13144
VN-EAEU	2023	2023	0	EAV!E13144
VN-EAEU	2024	2024	0	EAV!F13144
VN-EAEU	2025	2025	0	EAV!G13144
VN-EAEU	2026	2026	0	EAV!H13144
VN-EAEU	2027	2027	0	EAV!I13144
AHKFTA	2022	2022	0	AKH!D13144
AHKFTA	2023	2023	0	AKH!E13144
AHKFTA	2024	2024	0	AKH!F13144
AHKFTA	2025	2025	0	AKH!G13144
AHKFTA	2026	2026	0	AKH!H13144
AHKFTA	2027	2027	0	AKH!I13144
EVFTA	2022	2022	0	EV-NK!D13159
EVFTA	2023	2023	0	EV-NK!E13159
EVFTA	2024	2024	0	EV-NK!F13159
EVFTA	2025	2025	0	EV-NK!G13159
EVFTA	2026	2026	0	EV-NK!H13159
EVFTA	2027	2027	0	EV-NK!I13159
UKVFTA	2022	2022	0	UKV!D13158
UKVFTA	2023	2023	0	UKV!E13158
UKVFTA	2024	2024	0	UKV!F13158
UKVFTA	2025	2025	0	UKV!G13158
UKVFTA	2026	2026	0	UKV!H13158
UKVFTA	2027	2027	0	UKV!I13158

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13138
RCEP A	2022	2022	0	RCEPT-A!D13146
RCEP A	2023	2023	0	RCEPT-A!E13146
RCEP A	2024	2024	0	RCEPT-A!F13146
RCEP A	2025	2025	0	RCEPT-A!G13146
RCEP A	2026	2026	0	RCEPT-A!H13146
RCEP A	2027	2027	0	RCEPT-A!I13146
RCEP B	2022	2022	0	B!D13146
RCEP B	2023	2023	0	B!E13146
RCEP B	2024	2024	0	B!F13146
RCEP B	2025	2025	0	B!G13146
RCEP B	2026	2026	0	B!H13146
RCEP B	2027	2027	0	B!I13146
RCEP C	2022	2022	0	C!D13146
RCEP C	2023	2023	0	C!E13146
RCEP C	2024	2024	0	C!F13146
RCEP C	2025	2025	0	C!G13146
RCEP C	2026	2026	0	C!H13146
RCEP C	2027	2027	0	C!I13146
RCEP D	2022	2022	0	D!D13145

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E13145
RCEP D	2024	2024	0	D!F13145
RCEP D	2025	2025	0	D!G13145
RCEP D	2026	2026	0	D!H13145
RCEP D	2027	2027	0	D!!13145
RCEP E	2022	2022	0	E!D13149
RCEP E	2023	2023	0	E!E13149
RCEP E	2024	2024	0	E!F13149
RCEP E	2025	2025	0	E!G13149
RCEP E	2026	2026	0	E!H13149
RCEP E	2027	2027	0	E!!13149
RCEP F	2022	2022	0	F!D13146
RCEP F	2023	2023	0	F!E13146
RCEP F	2024	2024	0	F!F13146
RCEP F	2025	2025	0	F!G13146
RCEP F	2026	2026	0	F!H13146
RCEP F	2027	2027	0	F!!13146
VIFTA	2024	2024	0	VI!F12195
VIFTA	2025	2025	0	VI!G12195
VIFTA	2026	2026	0	VI!H12195
VIFTA	2027	2027	0	VI!!12195

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
------------------	-------	-------------------	-------------	--------------------	---------------------	--------------------	------------------------

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8437.90 has 4 lines; 8437.90.19 is distinguished from its siblings by: Other.	8437.90.11 Of machines of subheading 8437.10; 8437.90.21 Of machines of subheading 8437.10; 8437.90.29 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8437.90.19. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8437.90.19 was checked against BT2026 (cell BT2026!N13817), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida

Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.