Vietnam Tariff Intelligence

# Detalle del SA 8438.80.22

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|---|---|
| **Código SA** | 8438.80.22 |
| **Descripción** | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils / - Other machinery: / - - Machinery for the preparation of fish, crustaceans or molluscs: / - - - Not electrically operated |
| **Unidad** | chiếc |
| **Generado** | 03/11/2026 16:56:04 |
| **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/84388022/ |

## 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!K13838 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13838 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13838 |
| 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 (-KH) | 0% (excepto KH) | 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 |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E13148 |
| ATIGA | 2022 | 2022 | 0 | AT!E13089 |
| ATIGA | 2023 | 2023 | 0 | AT!F13089 |
| ATIGA | 2024 | 2024 | 0 | AT!G13089 |
| ATIGA | 2025 | 2025 | 0 | AT!H13089 |
| ATIGA | 2026 | 2026 | 0 | AT!I13089 |
| ATIGA | 2027 | 2027 | 0 | AT!J13089 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13143 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13143 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13143 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13143 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13143 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13143 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13144 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13144 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13144 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13144 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13144 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13144 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13147 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13095 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F13103 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G13103 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H13103 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I13103 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J13103 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K13103 |
| VKFTA | 2022 | 2022 | 0 | VK!E13134 |
| VKFTA | 2023 | 2023 | 0 | VK!F13134 |
| VKFTA | 2024 | 2024 | 0 | VK!G13134 |
| VKFTA | 2025 | 2025 | 0 | VK!H13134 |
| VKFTA | 2026 | 2026 | 0 | VK!I13134 |
| VKFTA | 2027 | 2027 | 0 | VK!J13134 |
| VCFTA | 2022 | 2022 | 0 | VC!D13183 |
| VCFTA | 2023 | 2023 | 0 | VC!E13183 |
| VCFTA | 2024 | 2024 | 0 | VC!F13183 |
| VCFTA | 2025 | 2025 | 0 | VC!G13183 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H13183 |
| VCFTA | 2027 | 2027 | 0 | VC!I13183 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D13166 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E13166 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F13166 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G13166 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H13166 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I13166 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D13166 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E13166 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F13166 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G13166 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H13166 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I13166 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D13181 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E13181 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F13181 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G13181 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H13181 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I13181 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D13180 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E13180 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F13180 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G13180 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H13180 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I13180 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D13160 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E13160 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F13160 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G13160 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H13160 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I13160 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J13160 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D13168 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E13168 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F13168 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G13168 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H13168 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I13168 |
| RCEP B | 2022 | 2022 | 0 | B!D13168 |
| RCEP B | 2023 | 2023 | 0 | B!E13168 |
| RCEP B | 2024 | 2024 | 0 | B!F13168 |
| RCEP B | 2025 | 2025 | 0 | B!G13168 |
| RCEP B | 2026 | 2026 | 0 | B!H13168 |
| RCEP B | 2027 | 2027 | 0 | B!I13168 |
| RCEP C | 2022 | 2022 | 0 | C!D13168 |
| RCEP C | 2023 | 2023 | 0 | C!E13168 |
| RCEP C | 2024 | 2024 | 0 | C!F13168 |
| RCEP C | 2025 | 2025 | 0 | C!G13168 |
| RCEP C | 2026 | 2026 | 0 | C!H13168 |
| RCEP C | 2027 | 2027 | 0 | C!I13168 |
| RCEP D | 2022 | 2022 | 0 | D!D13167 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E13167 |
| RCEP D | 2024 | 2024 | 0 | D!F13167 |
| RCEP D | 2025 | 2025 | 0 | D!G13167 |
| RCEP D | 2026 | 2026 | 0 | D!H13167 |
| RCEP D | 2027 | 2027 | 0 | D!I13167 |
| RCEP E | 2022 | 2022 | 0 | E!D13171 |
| RCEP E | 2023 | 2023 | 0 | E!E13171 |
| RCEP E | 2024 | 2024 | 0 | E!F13171 |
| RCEP E | 2025 | 2025 | 0 | E!G13171 |
| RCEP E | 2026 | 2026 | 0 | E!H13171 |
| RCEP E | 2027 | 2027 | 0 | E!I13171 |
| RCEP F | 2022 | 2022 | 0 | F!D13168 |
| RCEP F | 2023 | 2023 | 0 | F!E13168 |
| RCEP F | 2024 | 2024 | 0 | F!F13168 |
| RCEP F | 2025 | 2025 | 0 | F!G13168 |
| RCEP F | 2026 | 2026 | 0 | F!H13168 |
| RCEP F | 2027 | 2027 | 0 | F!I13168 |
| VIFTA | 2024 | 2024 | 0 | VI!F12216 |
| VIFTA | 2025 | 2025 | 0 | VI!G12216 |
| VIFTA | 2026 | 2026 | 0 | VI!H12216 |
| VIFTA | 2027 | 2027 | 0 | VI!I12216 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8438.80 has 6 lines; 8438.80.22 is distinguished from its siblings by: Not electrically operated. | 8438.80.11 Electrically operated; 8438.80.12 Not electrically operated; 8438.80.21 Electrically operated; 8438.80.91 Electrically operated; 8438.80.92 Not electrically operated | 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 8438.80.22. 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 8438.80.22 was checked against BT2026 (cell BT2026!N13838), 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 |

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.