Vietnam Tariff Intelligence

# Détail du SH 8437.80.59

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|---|---|
| **Code SH** | 8437.80.59 |
| **Description** | 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 / - Other machinery: / - - Other, electrically operated: / - - - Other |
| **Unité** | chiếc |
| **Généré le** | 07/11/2026 09:05:03 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/84378059/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13810 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13810 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13810 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH) | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-ID) | 0% (sauf ID) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annexe C) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 10 | 10% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 10,9 | 10,9% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11,4% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 15 | 15% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E13119 |
| ATIGA | 2022 | 2022 | 0 | AT!E13060 |
| ATIGA | 2023 | 2023 | 0 | AT!F13060 |
| ATIGA | 2024 | 2024 | 0 | AT!G13060 |
| ATIGA | 2025 | 2025 | 0 | AT!H13060 |
| ATIGA | 2026 | 2026 | 0 | AT!I13060 |
| ATIGA | 2027 | 2027 | 0 | AT!J13060 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E13114 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13114 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13114 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13114 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13114 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13114 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13115 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13115 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13115 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13115 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13115 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13115 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13118 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13066 |
| AIFTA | 30/12/2022 | 2022 | 16 | AI!F13074 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 15.5 | AI!G13074 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 15 | AI!H13074 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I13074 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J13074 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K13074 |
| VKFTA | 2022 | 2022 | 0 | VK!E13105 |
| VKFTA | 2023 | 2023 | 0 | VK!F13105 |
| VKFTA | 2024 | 2024 | 0 | VK!G13105 |
| VKFTA | 2025 | 2025 | 0 | VK!H13105 |
| VKFTA | 2026 | 2026 | 0 | VK!I13105 |
| VKFTA | 2027 | 2027 | 0 | VK!J13105 |
| VCFTA | 2022 | 2022 | 4 | VC!D13154 |
| VCFTA | 2023 | 2023 | 2 | VC!E13154 |
| VCFTA | 2024 | 2024 | 0 | VC!F13154 |
| VCFTA | 2025 | 2025 | 0 | VC!G13154 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H13154 |
| VCFTA | 2027 | 2027 | 0 | VC!I13154 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D13137 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E13137 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F13137 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G13137 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H13137 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I13137 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D13137 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E13137 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F13137 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G13137 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H13137 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I13137 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D13152 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E13152 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F13152 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G13152 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H13152 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I13152 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D13151 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E13151 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F13151 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G13151 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H13151 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I13151 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D13131 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E13131 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F13131 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G13131 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H13131 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I13131 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J13131 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D13139 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E13139 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F13139 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G13139 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H13139 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I13139 |
| RCEP B | 2022 | 2022 | 18 | B!D13139 |
| RCEP B | 2023 | 2023 | 16 | B!E13139 |
| RCEP B | 2024 | 2024 | 14 | B!F13139 |
| RCEP B | 2025 | 2025 | 12 | B!G13139 |
| RCEP B | 2026 | 2026 | 10 | B!H13139 |
| RCEP B | 2027 | 2027 | 8 | B!I13139 |
| RCEP C | 2022 | 2022 | 18 | C!D13139 |
| RCEP C | 2023 | 2023 | 16 | C!E13139 |
| RCEP C | 2024 | 2024 | 14 | C!F13139 |
| RCEP C | 2025 | 2025 | 12 | C!G13139 |
| RCEP C | 2026 | 2026 | 10 | C!H13139 |
| RCEP C | 2027 | 2027 | 8 | C!I13139 |
| RCEP D | 2022 | 2022 | 18,2 | D!D13138 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 16,4 | D!E13138 |
| RCEP D | 2024 | 2024 | 14,5 | D!F13138 |
| RCEP D | 2025 | 2025 | 12,7 | D!G13138 |
| RCEP D | 2026 | 2026 | 10,9 | D!H13138 |
| RCEP D | 2027 | 2027 | 9,1 | D!I13138 |
| RCEP E | 2022 | 2022 | 18 | E!D13142 |
| RCEP E | 2023 | 2023 | 16 | E!E13142 |
| RCEP E | 2024 | 2024 | 14 | E!F13142 |
| RCEP E | 2025 | 2025 | 12 | E!G13142 |
| RCEP E | 2026 | 2026 | 10 | E!H13142 |
| RCEP E | 2027 | 2027 | 8 | E!I13142 |
| RCEP F | 2022 | 2022 | 18 | F!D13139 |
| RCEP F | 2023 | 2023 | 16 | F!E13139 |
| RCEP F | 2024 | 2024 | 14 | F!F13139 |
| RCEP F | 2025 | 2025 | 12 | F!G13139 |
| RCEP F | 2026 | 2026 | 10 | F!H13139 |
| RCEP F | 2027 | 2027 | 8 | F!I13139 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F12188 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G12188 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H12188 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I12188 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8437.80 has 8 lines; 8437.80.59 is distinguished from its siblings by: Other. | 8437.80.10 Rice hullers and cone type rice mills, electrically operated; 8437.80.20 Rice hullers and cone type rice mills, not electrically operated; 8437.80.30 Industrial type coffee and corn mills, electrically operated; 8437.80.40 Industrial type coffee and corn mills, not electrically operated; 8437.80.51 Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines; 8437.80.61 Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8437.80.59. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 8437.80.59 was checked against BT2026 (cell BT2026!N13810), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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 ) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.