Vietnam Tariff Intelligence

# Détail du SH 8438.10.00

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|---|---|
| **Code SH** | 8438.10.00 |
| **Description** | 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 / - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products |
| **Unité** | chiếc |
| **Généré le** | 11/11/2026 05:34:50 |
| **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/84381000/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 4.5 | 4,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13822 |
| Préférentiel (NPF) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13822 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13822 |
| 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 |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 | 0% | 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 |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/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!E13132 |
| ATIGA | 2022 | 2022 | 0 | AT!E13073 |
| ATIGA | 2023 | 2023 | 0 | AT!F13073 |
| ATIGA | 2024 | 2024 | 0 | AT!G13073 |
| ATIGA | 2025 | 2025 | 0 | AT!H13073 |
| ATIGA | 2026 | 2026 | 0 | AT!I13073 |
| ATIGA | 2027 | 2027 | 0 | AT!J13073 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13127 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13127 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13127 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13127 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13127 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13127 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13128 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13128 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13128 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13128 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13128 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13128 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13131 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13079 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F13087 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G13087 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H13087 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I13087 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J13087 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K13087 |
| VKFTA | 2022 | 2022 | 0 | VK!E13118 |
| VKFTA | 2023 | 2023 | 0 | VK!F13118 |
| VKFTA | 2024 | 2024 | 0 | VK!G13118 |
| VKFTA | 2025 | 2025 | 0 | VK!H13118 |
| VKFTA | 2026 | 2026 | 0 | VK!I13118 |
| VKFTA | 2027 | 2027 | 0 | VK!J13118 |
| VCFTA | 2022 | 2022 | 0 | VC!D13167 |
| VCFTA | 2023 | 2023 | 0 | VC!E13167 |
| VCFTA | 2024 | 2024 | 0 | VC!F13167 |
| VCFTA | 2025 | 2025 | 0 | VC!G13167 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H13167 |
| VCFTA | 2027 | 2027 | 0 | VC!I13167 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D13150 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E13150 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F13150 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G13150 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H13150 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I13150 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D13150 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E13150 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F13150 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G13150 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H13150 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I13150 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D13165 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E13165 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F13165 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G13165 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H13165 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I13165 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D13164 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E13164 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F13164 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G13164 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H13164 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I13164 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D13144 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E13144 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F13144 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G13144 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H13144 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I13144 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J13144 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D13152 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E13152 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F13152 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G13152 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H13152 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I13152 |
| RCEP B | 2022 | 2022 | 0 | B!D13152 |
| RCEP B | 2023 | 2023 | 0 | B!E13152 |
| RCEP B | 2024 | 2024 | 0 | B!F13152 |
| RCEP B | 2025 | 2025 | 0 | B!G13152 |
| RCEP B | 2026 | 2026 | 0 | B!H13152 |
| RCEP B | 2027 | 2027 | 0 | B!I13152 |
| RCEP C | 2022 | 2022 | 0 | C!D13152 |
| RCEP C | 2023 | 2023 | 0 | C!E13152 |
| RCEP C | 2024 | 2024 | 0 | C!F13152 |
| RCEP C | 2025 | 2025 | 0 | C!G13152 |
| RCEP C | 2026 | 2026 | 0 | C!H13152 |
| RCEP C | 2027 | 2027 | 0 | C!I13152 |
| RCEP D | 2022 | 2022 | 0 | D!D13151 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E13151 |
| RCEP D | 2024 | 2024 | 0 | D!F13151 |
| RCEP D | 2025 | 2025 | 0 | D!G13151 |
| RCEP D | 2026 | 2026 | 0 | D!H13151 |
| RCEP D | 2027 | 2027 | 0 | D!I13151 |
| RCEP E | 2022 | 2022 | 0 | E!D13155 |
| RCEP E | 2023 | 2023 | 0 | E!E13155 |
| RCEP E | 2024 | 2024 | 0 | E!F13155 |
| RCEP E | 2025 | 2025 | 0 | E!G13155 |
| RCEP E | 2026 | 2026 | 0 | E!H13155 |
| RCEP E | 2027 | 2027 | 0 | E!I13155 |
| RCEP F | 2022 | 2022 | 0 | F!D13152 |
| RCEP F | 2023 | 2023 | 0 | F!E13152 |
| RCEP F | 2024 | 2024 | 0 | F!F13152 |
| RCEP F | 2025 | 2025 | 0 | F!G13152 |
| RCEP F | 2026 | 2026 | 0 | F!H13152 |
| RCEP F | 2027 | 2027 | 0 | F!I13152 |
| VIFTA | 2024 | 2024 | 0 | VI!F12200 |
| VIFTA | 2025 | 2025 | 0 | VI!G12200 |
| VIFTA | 2026 | 2026 | 0 | VI!H12200 |
| VIFTA | 2027 | 2027 | 0 | VI!I12200 |

## Conseils et avertissements

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8438.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8438.10.00 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 8438.10.00. 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 3% for 8438.10.00 was checked against BT2026 (cell BT2026!N13822), 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 |

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.