Vietnam Tariff Intelligence

HS 8437.80.40 detail

HS code	8437.80.40
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: / - - Industrial type coffee and corn mills, not electrically operated
Unit	chiếc
Generated	05/11/2026 22:39:03
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/84378040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13807
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13807
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13807
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)	0% (except ID)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	15	15%	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!E13116
ATIGA	2022	2022	0	AT!E13057
ATIGA	2023	2023	0	AT!F13057
ATIGA	2024	2024	0	AT!G13057
ATIGA	2025	2025	0	AT!H13057
ATIGA	2026	2026	0	AT!I13057
ATIGA	2027	2027	0	AT!J13057
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E13111
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13111
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13111
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13111

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13111
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13111
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E13112
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F13112
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13112
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13112
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13112
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13112
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13115
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13063
AIFTA	30/12/2022	2022	16	AI!F13071
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G13071
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H13071
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I13071
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J13071
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K13071
VKFTA	2022	2022	0	VK!E13102
VKFTA	2023	2023	0	VK!F13102
VKFTA	2024	2024	0	VK!G13102
VKFTA	2025	2025	0	VK!H13102
VKFTA	2026	2026	0	VK!I13102
VKFTA	2027	2027	0	VK!J13102
VCFTA	2022	2022	4	VC!D13151
VCFTA	2023	2023	2	VC!E13151
VCFTA	2024	2024	0	VC!F13151
VCFTA	2025	2025	0	VC!G13151

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13151
VCFTA	2027	2027	0	VC!I13151
VN-EAEU	2022	2022	0	EAV!D13134
VN-EAEU	2023	2023	0	EAV!E13134
VN-EAEU	2024	2024	0	EAV!F13134
VN-EAEU	2025	2025	0	EAV!G13134
VN-EAEU	2026	2026	0	EAV!H13134
VN-EAEU	2027	2027	0	EAV!I13134
AHKFTA	2022	2022	12	AKH!D13134
AHKFTA	2023	2023	8	AKH!E13134
AHKFTA	2024	2024	8	AKH!F13134
AHKFTA	2025	2025	4	AKH!G13134
AHKFTA	2026	2026	4	AKH!H13134
AHKFTA	2027	2027	0	AKH!I13134
EVFTA	2022	2022	10	EV-NK!D13149
EVFTA	2023	2023	6,6	EV-NK!E13149
EVFTA	2024	2024	3,3	EV-NK!F13149
EVFTA	2025	2025	0	EV-NK!G13149
EVFTA	2026	2026	0	EV-NK!H13149
EVFTA	2027	2027	0	EV-NK!I13149
UKVFTA	2022	2022	10	UKV!D13148
UKVFTA	2023	2023	6,6	UKV!E13148
UKVFTA	2024	2024	3,3	UKV!F13148
UKVFTA	2025	2025	0	UKV!G13148
UKVFTA	2026	2026	0	UKV!H13148
UKVFTA	2027	2027	0	UKV!I13148

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13128
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13128
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13128
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13128
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13128
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13128
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13128
RCEP A	2022	2022	18	RCEPT-A!D13136
RCEP A	2023	2023	16	RCEPT-A!E13136
RCEP A	2024	2024	14	RCEPT-A!F13136
RCEP A	2025	2025	12	RCEPT-A!G13136
RCEP A	2026	2026	10	RCEPT-A!H13136
RCEP A	2027	2027	8	RCEPT-A!I13136
RCEP B	2022	2022	18	B!D13136
RCEP B	2023	2023	16	B!E13136
RCEP B	2024	2024	14	B!F13136
RCEP B	2025	2025	12	B!G13136
RCEP B	2026	2026	10	B!H13136
RCEP B	2027	2027	8	B!I13136
RCEP C	2022	2022	18	C!D13136
RCEP C	2023	2023	16	C!E13136
RCEP C	2024	2024	14	C!F13136
RCEP C	2025	2025	12	C!G13136
RCEP C	2026	2026	10	C!H13136
RCEP C	2027	2027	8	C!I13136
RCEP D	2022	2022	18,2	D!D13135

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E13135
RCEP D	2024	2024	14,5	D!F13135
RCEP D	2025	2025	12,7	D!G13135
RCEP D	2026	2026	10,9	D!H13135
RCEP D	2027	2027	9,1	D!I13135
RCEP E	2022	2022	18	E!D13139
RCEP E	2023	2023	16	E!E13139
RCEP E	2024	2024	14	E!F13139
RCEP E	2025	2025	12	E!G13139
RCEP E	2026	2026	10	E!H13139
RCEP E	2027	2027	8	E!I13139
RCEP F	2022	2022	18	F!D13136
RCEP F	2023	2023	16	F!E13136
RCEP F	2024	2024	14	F!F13136
RCEP F	2025	2025	12	F!G13136
RCEP F	2026	2026	10	F!H13136
RCEP F	2027	2027	8	F!I13136
VIFTA	2024	2024	17,1	VI!F12185
VIFTA	2025	2025	14.3	VI!G12185
VIFTA	2026	2026	11.4	VI!H12185
VIFTA	2027	2027	8.6	VI!I12185

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8437.80 has 8 lines; 8437.80.40 is distinguished from its siblings by: Industrial type coffee and corn mills, not electrically operated.	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; 8437.80.51 Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines; 8437.80.59 Other; 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.	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 "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 8437.80.40. 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 20% for 8437.80.40 was checked against BT2026 (cell BT2026!N13807), 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

Item policy

Item policy
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)

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.