Vietnam Tariff Intelligence

HS 8437.90.21 detail

HS code	8437.90.21
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 / - Parts: / - - Of non-electrically operated machines: / - - - Of machines of subheading 8437.10
Unit	chiếc
Generated	08/11/2026 06:34:01
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/84379021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13819
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13819
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13819
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13128

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13069
ATIGA	2023	2023	0	AT!F13069
ATIGA	2024	2024	0	AT!G13069
ATIGA	2025	2025	0	AT!H13069
ATIGA	2026	2026	0	AT!I13069
ATIGA	2027	2027	0	AT!J13069
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13123
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13123
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13123
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13123
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13123
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13123
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13124
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13124
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13124
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13124
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13124
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13124
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13127
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13075
AIFTA	30/12/2022	2022	5	AI!F13083
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13083
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13083
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13083
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13083
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13083

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13114
VKFTA	2023	2023	0	VK!F13114
VKFTA	2024	2024	0	VK!G13114
VKFTA	2025	2025	0	VK!H13114
VKFTA	2026	2026	0	VK!I13114
VKFTA	2027	2027	0	VK!J13114
VCFTA	2022	2022	0	VC!D13163
VCFTA	2023	2023	0	VC!E13163
VCFTA	2024	2024	0	VC!F13163
VCFTA	2025	2025	0	VC!G13163
VCFTA	2026	2026	0	VC!H13163
VCFTA	2027	2027	0	VC!I13163
VN-EAEU	2022	2022	0	EAV!D13146
VN-EAEU	2023	2023	0	EAV!E13146
VN-EAEU	2024	2024	0	EAV!F13146
VN-EAEU	2025	2025	0	EAV!G13146
VN-EAEU	2026	2026	0	EAV!H13146
VN-EAEU	2027	2027	0	EAV!I13146
AHKFTA	2022	2022	0	AKH!D13146
AHKFTA	2023	2023	0	AKH!E13146
AHKFTA	2024	2024	0	AKH!F13146
AHKFTA	2025	2025	0	AKH!G13146
AHKFTA	2026	2026	0	AKH!H13146
AHKFTA	2027	2027	0	AKH!I13146
EVFTA	2022	2022	0	EV-NK!D13161
EVFTA	2023	2023	0	EV-NK!E13161

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13161
EVFTA	2025	2025	0	EV-NK!G13161
EVFTA	2026	2026	0	EV-NK!H13161
EVFTA	2027	2027	0	EV-NK!I13161
UKVFTA	2022	2022	0	UKV!D13160
UKVFTA	2023	2023	0	UKV!E13160
UKVFTA	2024	2024	0	UKV!F13160
UKVFTA	2025	2025	0	UKV!G13160
UKVFTA	2026	2026	0	UKV!H13160
UKVFTA	2027	2027	0	UKV!I13160
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13140
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13140
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13140
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13140
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13140
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13140
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13140
RCEP A	2022	2022	0	RCEPT-A!D13148
RCEP A	2023	2023	0	RCEPT-A!E13148
RCEP A	2024	2024	0	RCEPT-A!F13148
RCEP A	2025	2025	0	RCEPT-A!G13148
RCEP A	2026	2026	0	RCEPT-A!H13148
RCEP A	2027	2027	0	RCEPT-A!I13148
RCEP B	2022	2022	0	B!D13148
RCEP B	2023	2023	0	B!E13148
RCEP B	2024	2024	0	B!F13148

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13148
RCEP B	2026	2026	0	B!H13148
RCEP B	2027	2027	0	B!I13148
RCEP C	2022	2022	0	C!D13148
RCEP C	2023	2023	0	C!E13148
RCEP C	2024	2024	0	C!F13148
RCEP C	2025	2025	0	C!G13148
RCEP C	2026	2026	0	C!H13148
RCEP C	2027	2027	0	C!I13148
RCEP D	2022	2022	0	D!D13147
RCEP D	2023	2023	0	D!E13147
RCEP D	2024	2024	0	D!F13147
RCEP D	2025	2025	0	D!G13147
RCEP D	2026	2026	0	D!H13147
RCEP D	2027	2027	0	D!I13147
RCEP E	2022	2022	0	E!D13151
RCEP E	2023	2023	0	E!E13151
RCEP E	2024	2024	0	E!F13151
RCEP E	2025	2025	0	E!G13151
RCEP E	2026	2026	0	E!H13151
RCEP E	2027	2027	0	E!I13151
RCEP F	2022	2022	0	F!D13148
RCEP F	2023	2023	0	F!E13148
RCEP F	2024	2024	0	F!F13148
RCEP F	2025	2025	0	F!G13148
RCEP F	2026	2026	0	F!H13148

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13148
VIFTA	2024	2024	0	VI!F12197
VIFTA	2025	2025	0	VI!G12197
VIFTA	2026	2026	0	VI!H12197
VIFTA	2027	2027	0	VI!I12197

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
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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8437.90 has 4 lines; 8437.90.21 is distinguished from its siblings by: Of machines of subheading 8437.10.	8437.90.11 Of machines of subheading 8437.10; 8437.90.19 Other; 8437.90.29 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8437.90.21. 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 0% for 8437.90.21 was checked against BT2026 (cell BT2026!N13819), 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.