Vietnam Tariff Intelligence

HS 8438.80.91 detail

HS code	8438.80.91
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 / - Other machinery: / - - Other: / - - - Electrically operated
Unit	chiếc
Generated	04/11/2026 08:17:26
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/84388091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13840
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N13840
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13840
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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	1.1	1.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13150
ATIGA	2022	2022	0	AT!E13091
ATIGA	2023	2023	0	AT!F13091
ATIGA	2024	2024	0	AT!G13091
ATIGA	2025	2025	0	AT!H13091
ATIGA	2026	2026	0	AT!I13091
ATIGA	2027	2027	0	AT!J13091
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13145
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13145
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13145
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13145

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13145
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13145
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13146
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13146
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13146
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13146
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13146
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13146
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13149
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13097
AIFTA	30/12/2022	2022	0	AI!F13105
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13105
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13105
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13105
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13105
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13105
VKFTA	2022	2022	0	VK!E13136
VKFTA	2023	2023	0	VK!F13136
VKFTA	2024	2024	0	VK!G13136
VKFTA	2025	2025	0	VK!H13136
VKFTA	2026	2026	0	VK!I13136
VKFTA	2027	2027	0	VK!J13136
VCFTA	2022	2022	0	VC!D13185
VCFTA	2023	2023	0	VC!E13185
VCFTA	2024	2024	0	VC!F13185
VCFTA	2025	2025	0	VC!G13185

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13185
VCFTA	2027	2027	0	VC!I13185
VN-EAEU	2022	2022	0	EAV!D13168
VN-EAEU	2023	2023	0	EAV!E13168
VN-EAEU	2024	2024	0	EAV!F13168
VN-EAEU	2025	2025	0	EAV!G13168
VN-EAEU	2026	2026	0	EAV!H13168
VN-EAEU	2027	2027	0	EAV!I13168
AHKFTA	2022	2022	0	AKH!D13168
AHKFTA	2023	2023	0	AKH!E13168
AHKFTA	2024	2024	0	AKH!F13168
AHKFTA	2025	2025	0	AKH!G13168
AHKFTA	2026	2026	0	AKH!H13168
AHKFTA	2027	2027	0	AKH!I13168
EVFTA	2022	2022	0	EV-NK!D13183
EVFTA	2023	2023	0	EV-NK!E13183
EVFTA	2024	2024	0	EV-NK!F13183
EVFTA	2025	2025	0	EV-NK!G13183
EVFTA	2026	2026	0	EV-NK!H13183
EVFTA	2027	2027	0	EV-NK!I13183
UKVFTA	2022	2022	0	UKV!D13182
UKVFTA	2023	2023	0	UKV!E13182
UKVFTA	2024	2024	0	UKV!F13182
UKVFTA	2025	2025	0	UKV!G13182
UKVFTA	2026	2026	0	UKV!H13182
UKVFTA	2027	2027	0	UKV!I13182

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13162
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13162
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13162
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13162
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13162
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13162
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13162
RCEP A	2022	2022	0	RCEPT-A!D13170
RCEP A	2023	2023	0	RCEPT-A!E13170
RCEP A	2024	2024	0	RCEPT-A!F13170
RCEP A	2025	2025	0	RCEPT-A!G13170
RCEP A	2026	2026	0	RCEPT-A!H13170
RCEP A	2027	2027	0	RCEPT-A!I13170
RCEP B	2022	2022	0	B!D13170
RCEP B	2023	2023	0	B!E13170
RCEP B	2024	2024	0	B!F13170
RCEP B	2025	2025	0	B!G13170
RCEP B	2026	2026	0	B!H13170
RCEP B	2027	2027	0	B!I13170
RCEP C	2022	2022	0	C!D13170
RCEP C	2023	2023	0	C!E13170
RCEP C	2024	2024	0	C!F13170
RCEP C	2025	2025	0	C!G13170
RCEP C	2026	2026	0	C!H13170
RCEP C	2027	2027	0	C!I13170
RCEP D	2022	2022	0	D!D13169

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13169
RCEP D	2024	2024	0	D!F13169
RCEP D	2025	2025	0	D!G13169
RCEP D	2026	2026	0	D!H13169
RCEP D	2027	2027	0	D!I13169
RCEP E	2022	2022	0	E!D13173
RCEP E	2023	2023	0	E!E13173
RCEP E	2024	2024	0	E!F13173
RCEP E	2025	2025	0	E!G13173
RCEP E	2026	2026	0	E!H13173
RCEP E	2027	2027	0	E!I13173
RCEP F	2022	2022	0	F!D13170
RCEP F	2023	2023	0	F!E13170
RCEP F	2024	2024	0	F!F13170
RCEP F	2025	2025	0	F!G13170
RCEP F	2026	2026	0	F!H13170
RCEP F	2027	2027	0	F!I13170
VIFTA	2024	2024	1.7	VI!F12218
VIFTA	2025	2025	1.4	VI!G12218
VIFTA	2026	2026	1.1	VI!H12218
VIFTA	2027	2027	0.9	VI!I12218

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8438.80 has 6 lines; 8438.80.91 is distinguished from its siblings by: Electrically operated.	8438.80.11 Electrically operated; 8438.80.12 Not electrically operated; 8438.80.21 Electrically operated; 8438.80.22 Not electrically operated; 8438.80.92 Not electrically operated	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 8438.80.91. 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 2% for 8438.80.91 was checked against BT2026 (cell BT2026!N13840), 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

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.