Vietnam Tariff Intelligence

HS 8438.80.21 detail

HS code	8438.80.21
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: / - - Machinery for the preparation of fish, crustaceans or molluscs: / - - - Electrically operated
Unit	chiếc
Generated	04/11/2026 11:21:51
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/84388021/

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!K13837
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N13837
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13837
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!E13147
ATIGA	2022	2022	0	AT!E13088
ATIGA	2023	2023	0	AT!F13088
ATIGA	2024	2024	0	AT!G13088
ATIGA	2025	2025	0	AT!H13088
ATIGA	2026	2026	0	AT!I13088
ATIGA	2027	2027	0	AT!J13088
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13142
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13142
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13142
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13142

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13142
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13142
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13143
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13143
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13143
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13143
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13143
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13143
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13146
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13094
AIFTA	30/12/2022	2022	0	AI!F13102
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13102
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13102
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13102
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13102
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13102
VKFTA	2022	2022	0	VK!E13133
VKFTA	2023	2023	0	VK!F13133
VKFTA	2024	2024	0	VK!G13133
VKFTA	2025	2025	0	VK!H13133
VKFTA	2026	2026	0	VK!I13133
VKFTA	2027	2027	0	VK!J13133
VCFTA	2022	2022	0	VC!D13182
VCFTA	2023	2023	0	VC!E13182
VCFTA	2024	2024	0	VC!F13182
VCFTA	2025	2025	0	VC!G13182

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13182
VCFTA	2027	2027	0	VC!I13182
VN-EAEU	2022	2022	0	EAV!D13165
VN-EAEU	2023	2023	0	EAV!E13165
VN-EAEU	2024	2024	0	EAV!F13165
VN-EAEU	2025	2025	0	EAV!G13165
VN-EAEU	2026	2026	0	EAV!H13165
VN-EAEU	2027	2027	0	EAV!I13165
AHKFTA	2022	2022	0	AKH!D13165
AHKFTA	2023	2023	0	AKH!E13165
AHKFTA	2024	2024	0	AKH!F13165
AHKFTA	2025	2025	0	AKH!G13165
AHKFTA	2026	2026	0	AKH!H13165
AHKFTA	2027	2027	0	AKH!I13165
EVFTA	2022	2022	0	EV-NK!D13180
EVFTA	2023	2023	0	EV-NK!E13180
EVFTA	2024	2024	0	EV-NK!F13180
EVFTA	2025	2025	0	EV-NK!G13180
EVFTA	2026	2026	0	EV-NK!H13180
EVFTA	2027	2027	0	EV-NK!I13180
UKVFTA	2022	2022	0	UKV!D13179
UKVFTA	2023	2023	0	UKV!E13179
UKVFTA	2024	2024	0	UKV!F13179
UKVFTA	2025	2025	0	UKV!G13179
UKVFTA	2026	2026	0	UKV!H13179
UKVFTA	2027	2027	0	UKV!I13179

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13159
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13159
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13159
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13159
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13159
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13159
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13159
RCEP A	2022	2022	0	RCEPT-A!D13167
RCEP A	2023	2023	0	RCEPT-A!E13167
RCEP A	2024	2024	0	RCEPT-A!F13167
RCEP A	2025	2025	0	RCEPT-A!G13167
RCEP A	2026	2026	0	RCEPT-A!H13167
RCEP A	2027	2027	0	RCEPT-A!I13167
RCEP B	2022	2022	0	B!D13167
RCEP B	2023	2023	0	B!E13167
RCEP B	2024	2024	0	B!F13167
RCEP B	2025	2025	0	B!G13167
RCEP B	2026	2026	0	B!H13167
RCEP B	2027	2027	0	B!I13167
RCEP C	2022	2022	0	C!D13167
RCEP C	2023	2023	0	C!E13167
RCEP C	2024	2024	0	C!F13167
RCEP C	2025	2025	0	C!G13167
RCEP C	2026	2026	0	C!H13167
RCEP C	2027	2027	0	C!I13167
RCEP D	2022	2022	0	D!D13166

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13166
RCEP D	2024	2024	0	D!F13166
RCEP D	2025	2025	0	D!G13166
RCEP D	2026	2026	0	D!H13166
RCEP D	2027	2027	0	D!I13166
RCEP E	2022	2022	0	E!D13170
RCEP E	2023	2023	0	E!E13170
RCEP E	2024	2024	0	E!F13170
RCEP E	2025	2025	0	E!G13170
RCEP E	2026	2026	0	E!H13170
RCEP E	2027	2027	0	E!I13170
RCEP F	2022	2022	0	F!D13167
RCEP F	2023	2023	0	F!E13167
RCEP F	2024	2024	0	F!F13167
RCEP F	2025	2025	0	F!G13167
RCEP F	2026	2026	0	F!H13167
RCEP F	2027	2027	0	F!I13167
VIFTA	2024	2024	1.7	VI!F12215
VIFTA	2025	2025	1.4	VI!G12215
VIFTA	2026	2026	1.1	VI!H12215
VIFTA	2027	2027	0.9	VI!I12215

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; 8438.80.21 is distinguished from its siblings by: Electrically operated.	8438.80.11 Electrically operated; 8438.80.12 Not electrically operated; 8438.80.22 Not electrically operated; 8438.80.91 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 8438.80.21. 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 2% for 8438.80.21 was checked against BT2026 (cell BT2026!N13837), 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.