Vietnam Tariff Intelligence

HS 8437.80.20 detail

HS code	8437.80.20
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: / - - Rice hullers and cone type rice mills, not electrically operated
Unit	chiếc
Generated	12/11/2026 05:06:36
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/84378020/

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!K13805
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13805
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13805
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!E13114
ATIGA	2022	2022	0	AT!E13055
ATIGA	2023	2023	0	AT!F13055
ATIGA	2024	2024	0	AT!G13055
ATIGA	2025	2025	0	AT!H13055
ATIGA	2026	2026	0	AT!I13055
ATIGA	2027	2027	0	AT!J13055
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E13109
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13109
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13109
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13109

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13109
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13109
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13110
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13110
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13110
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13110
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13110
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13110
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13113
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13061
AIFTA	30/12/2022	2022	16	AI!F13069
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G13069
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H13069
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I13069
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J13069
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K13069
VKFTA	2022	2022	0	VK!E13100
VKFTA	2023	2023	0	VK!F13100
VKFTA	2024	2024	0	VK!G13100
VKFTA	2025	2025	0	VK!H13100
VKFTA	2026	2026	0	VK!I13100
VKFTA	2027	2027	0	VK!J13100
VCFTA	2022	2022	4	VC!D13149
VCFTA	2023	2023	2	VC!E13149
VCFTA	2024	2024	0	VC!F13149
VCFTA	2025	2025	0	VC!G13149

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13149
VCFTA	2027	2027	0	VC!I13149
VN-EAEU	2022	2022	0	EAV!D13132
VN-EAEU	2023	2023	0	EAV!E13132
VN-EAEU	2024	2024	0	EAV!F13132
VN-EAEU	2025	2025	0	EAV!G13132
VN-EAEU	2026	2026	0	EAV!H13132
VN-EAEU	2027	2027	0	EAV!I13132
AHKFTA	2022	2022	12	AKH!D13132
AHKFTA	2023	2023	8	AKH!E13132
AHKFTA	2024	2024	8	AKH!F13132
AHKFTA	2025	2025	4	AKH!G13132
AHKFTA	2026	2026	4	AKH!H13132
AHKFTA	2027	2027	0	AKH!I13132
EVFTA	2022	2022	10	EV-NK!D13147
EVFTA	2023	2023	6,6	EV-NK!E13147
EVFTA	2024	2024	3,3	EV-NK!F13147
EVFTA	2025	2025	0	EV-NK!G13147
EVFTA	2026	2026	0	EV-NK!H13147
EVFTA	2027	2027	0	EV-NK!I13147
UKVFTA	2022	2022	10	UKV!D13146
UKVFTA	2023	2023	6,6	UKV!E13146
UKVFTA	2024	2024	3,3	UKV!F13146
UKVFTA	2025	2025	0	UKV!G13146
UKVFTA	2026	2026	0	UKV!H13146
UKVFTA	2027	2027	0	UKV!I13146

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13126
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13126
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13126
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13126
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13126
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13126
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13126
RCEP A	2022	2022	18	RCEPT-A!D13134
RCEP A	2023	2023	16	RCEPT-A!E13134
RCEP A	2024	2024	14	RCEPT-A!F13134
RCEP A	2025	2025	12	RCEPT-A!G13134
RCEP A	2026	2026	10	RCEPT-A!H13134
RCEP A	2027	2027	8	RCEPT-A!I13134
RCEP B	2022	2022	18	B!D13134
RCEP B	2023	2023	16	B!E13134
RCEP B	2024	2024	14	B!F13134
RCEP B	2025	2025	12	B!G13134
RCEP B	2026	2026	10	B!H13134
RCEP B	2027	2027	8	B!I13134
RCEP C	2022	2022	18	C!D13134
RCEP C	2023	2023	16	C!E13134
RCEP C	2024	2024	14	C!F13134
RCEP C	2025	2025	12	C!G13134
RCEP C	2026	2026	10	C!H13134
RCEP C	2027	2027	8	C!I13134
RCEP D	2022	2022	18,2	D!D13133

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E13133
RCEP D	2024	2024	14,5	D!F13133
RCEP D	2025	2025	12,7	D!G13133
RCEP D	2026	2026	10,9	D!H13133
RCEP D	2027	2027	9,1	D!I13133
RCEP E	2022	2022	18	E!D13137
RCEP E	2023	2023	16	E!E13137
RCEP E	2024	2024	14	E!F13137
RCEP E	2025	2025	12	E!G13137
RCEP E	2026	2026	10	E!H13137
RCEP E	2027	2027	8	E!I13137
RCEP F	2022	2022	18	F!D13134
RCEP F	2023	2023	16	F!E13134
RCEP F	2024	2024	14	F!F13134
RCEP F	2025	2025	12	F!G13134
RCEP F	2026	2026	10	F!H13134
RCEP F	2027	2027	8	F!I13134
VIFTA	2024	2024	17,1	VI!F12183
VIFTA	2025	2025	14.3	VI!G12183
VIFTA	2026	2026	11.4	VI!H12183
VIFTA	2027	2027	8.6	VI!I12183

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; 8437.80.20 is distinguished from its siblings by: Rice hullers and cone type rice mills, not electrically operated.	8437.80.10 Rice hullers and cone type rice mills, electrically operated; 8437.80.30 Industrial type coffee and corn mills, electrically operated; 8437.80.40 Industrial type coffee and corn mills, not 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 8437.80.20. 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 8437.80.20 was checked against BT2026 (cell BT2026!N13805), 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.