Vietnam Tariff Intelligence

HS 8437.90.19 detail

HS code	8437.90.19
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 electrically operated machines: / - - - Other
Unit	chiếc
Generated	06/11/2026 00:04:07
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/84379019/

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!K13817
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13817
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13817
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!E13126

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13067
ATIGA	2023	2023	0	AT!F13067
ATIGA	2024	2024	0	AT!G13067
ATIGA	2025	2025	0	AT!H13067
ATIGA	2026	2026	0	AT!I13067
ATIGA	2027	2027	0	AT!J13067
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13121
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13121
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13121
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13121
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13121
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13121
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13122
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13122
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13122
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13122
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13122
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13122
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13125
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13073
AIFTA	30/12/2022	2022	5	AI!F13081
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G13081
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H13081
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I13081
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J13081
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K13081

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13112
VKFTA	2023	2023	0	VK!F13112
VKFTA	2024	2024	0	VK!G13112
VKFTA	2025	2025	0	VK!H13112
VKFTA	2026	2026	0	VK!I13112
VKFTA	2027	2027	0	VK!J13112
VCFTA	2022	2022	0	VC!D13161
VCFTA	2023	2023	0	VC!E13161
VCFTA	2024	2024	0	VC!F13161
VCFTA	2025	2025	0	VC!G13161
VCFTA	2026	2026	0	VC!H13161
VCFTA	2027	2027	0	VC!I13161
VN-EAEU	2022	2022	0	EAV!D13144
VN-EAEU	2023	2023	0	EAV!E13144
VN-EAEU	2024	2024	0	EAV!F13144
VN-EAEU	2025	2025	0	EAV!G13144
VN-EAEU	2026	2026	0	EAV!H13144
VN-EAEU	2027	2027	0	EAV!I13144
AHKFTA	2022	2022	0	AKH!D13144
AHKFTA	2023	2023	0	AKH!E13144
AHKFTA	2024	2024	0	AKH!F13144
AHKFTA	2025	2025	0	AKH!G13144
AHKFTA	2026	2026	0	AKH!H13144
AHKFTA	2027	2027	0	AKH!I13144
EVFTA	2022	2022	0	EV-NK!D13159
EVFTA	2023	2023	0	EV-NK!E13159

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13159
EVFTA	2025	2025	0	EV-NK!G13159
EVFTA	2026	2026	0	EV-NK!H13159
EVFTA	2027	2027	0	EV-NK!I13159
UKVFTA	2022	2022	0	UKV!D13158
UKVFTA	2023	2023	0	UKV!E13158
UKVFTA	2024	2024	0	UKV!F13158
UKVFTA	2025	2025	0	UKV!G13158
UKVFTA	2026	2026	0	UKV!H13158
UKVFTA	2027	2027	0	UKV!I13158
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13138
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13138
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13138
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13138
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13138
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13138
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13138
RCEP A	2022	2022	0	RCEPT-A!D13146
RCEP A	2023	2023	0	RCEPT-A!E13146
RCEP A	2024	2024	0	RCEPT-A!F13146
RCEP A	2025	2025	0	RCEPT-A!G13146
RCEP A	2026	2026	0	RCEPT-A!H13146
RCEP A	2027	2027	0	RCEPT-A!I13146
RCEP B	2022	2022	0	B!D13146
RCEP B	2023	2023	0	B!E13146
RCEP B	2024	2024	0	B!F13146

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13146
RCEP B	2026	2026	0	B!H13146
RCEP B	2027	2027	0	B!I13146
RCEP C	2022	2022	0	C!D13146
RCEP C	2023	2023	0	C!E13146
RCEP C	2024	2024	0	C!F13146
RCEP C	2025	2025	0	C!G13146
RCEP C	2026	2026	0	C!H13146
RCEP C	2027	2027	0	C!I13146
RCEP D	2022	2022	0	D!D13145
RCEP D	2023	2023	0	D!E13145
RCEP D	2024	2024	0	D!F13145
RCEP D	2025	2025	0	D!G13145
RCEP D	2026	2026	0	D!H13145
RCEP D	2027	2027	0	D!I13145
RCEP E	2022	2022	0	E!D13149
RCEP E	2023	2023	0	E!E13149
RCEP E	2024	2024	0	E!F13149
RCEP E	2025	2025	0	E!G13149
RCEP E	2026	2026	0	E!H13149
RCEP E	2027	2027	0	E!I13149
RCEP F	2022	2022	0	F!D13146
RCEP F	2023	2023	0	F!E13146
RCEP F	2024	2024	0	F!F13146
RCEP F	2025	2025	0	F!G13146
RCEP F	2026	2026	0	F!H13146

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13146
VIFTA	2024	2024	0	VI!F12195
VIFTA	2025	2025	0	VI!G12195
VIFTA	2026	2026	0	VI!H12195
VIFTA	2027	2027	0	VI!I12195

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; 8437.90.19 is distinguished from its siblings by: Other.	8437.90.11 Of machines of subheading 8437.10; 8437.90.21 Of machines of subheading 8437.10; 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 8437.90.19. 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 8437.90.19 was checked against BT2026 (cell BT2026!N13817), 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.