Vietnam Tariff Intelligence

HS 8438.80.12 detail

HS code	8438.80.12
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: / - - Coffee pulpers: / - - - Not electrically operated
Unit	chiếc
Generated	04/11/2026 04:46:43
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/84388012/

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!K13835
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13835
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13835
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13145
ATIGA	2022	2022	0	AT!E13086
ATIGA	2023	2023	0	AT!F13086
ATIGA	2024	2024	0	AT!G13086
ATIGA	2025	2025	0	AT!H13086
ATIGA	2026	2026	0	AT!I13086
ATIGA	2027	2027	0	AT!J13086
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13140
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13140
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13140
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13140

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13140
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13140
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13141
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13141
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13141
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13141
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13141
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13141
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13144
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13092
AIFTA	30/12/2022	2022	0	AI!F13100
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13100
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13100
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13100
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13100
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13100
VKFTA	2022	2022	0	VK!E13131
VKFTA	2023	2023	0	VK!F13131
VKFTA	2024	2024	0	VK!G13131
VKFTA	2025	2025	0	VK!H13131
VKFTA	2026	2026	0	VK!I13131
VKFTA	2027	2027	0	VK!J13131
VCFTA	2022	2022	0	VC!D13180
VCFTA	2023	2023	0	VC!E13180
VCFTA	2024	2024	0	VC!F13180
VCFTA	2025	2025	0	VC!G13180

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13180
VCFTA	2027	2027	0	VC!I13180
VN-EAEU	2022	2022	0	EAV!D13163
VN-EAEU	2023	2023	0	EAV!E13163
VN-EAEU	2024	2024	0	EAV!F13163
VN-EAEU	2025	2025	0	EAV!G13163
VN-EAEU	2026	2026	0	EAV!H13163
VN-EAEU	2027	2027	0	EAV!I13163
AHKFTA	2022	2022	0	AKH!D13163
AHKFTA	2023	2023	0	AKH!E13163
AHKFTA	2024	2024	0	AKH!F13163
AHKFTA	2025	2025	0	AKH!G13163
AHKFTA	2026	2026	0	AKH!H13163
AHKFTA	2027	2027	0	AKH!I13163
EVFTA	2022	2022	0	EV-NK!D13178
EVFTA	2023	2023	0	EV-NK!E13178
EVFTA	2024	2024	0	EV-NK!F13178
EVFTA	2025	2025	0	EV-NK!G13178
EVFTA	2026	2026	0	EV-NK!H13178
EVFTA	2027	2027	0	EV-NK!I13178
UKVFTA	2022	2022	0	UKV!D13177
UKVFTA	2023	2023	0	UKV!E13177
UKVFTA	2024	2024	0	UKV!F13177
UKVFTA	2025	2025	0	UKV!G13177
UKVFTA	2026	2026	0	UKV!H13177
UKVFTA	2027	2027	0	UKV!I13177

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13157
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13157
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13157
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13157
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13157
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13157
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13157
RCEP A	2022	2022	0	RCEPT-A!D13165
RCEP A	2023	2023	0	RCEPT-A!E13165
RCEP A	2024	2024	0	RCEPT-A!F13165
RCEP A	2025	2025	0	RCEPT-A!G13165
RCEP A	2026	2026	0	RCEPT-A!H13165
RCEP A	2027	2027	0	RCEPT-A!I13165
RCEP B	2022	2022	0	B!D13165
RCEP B	2023	2023	0	B!E13165
RCEP B	2024	2024	0	B!F13165
RCEP B	2025	2025	0	B!G13165
RCEP B	2026	2026	0	B!H13165
RCEP B	2027	2027	0	B!I13165
RCEP C	2022	2022	0	C!D13165
RCEP C	2023	2023	0	C!E13165
RCEP C	2024	2024	0	C!F13165
RCEP C	2025	2025	0	C!G13165
RCEP C	2026	2026	0	C!H13165
RCEP C	2027	2027	0	C!I13165
RCEP D	2022	2022	0	D!D13164

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13164
RCEP D	2024	2024	0	D!F13164
RCEP D	2025	2025	0	D!G13164
RCEP D	2026	2026	0	D!H13164
RCEP D	2027	2027	0	D!I13164
RCEP E	2022	2022	0	E!D13168
RCEP E	2023	2023	0	E!E13168
RCEP E	2024	2024	0	E!F13168
RCEP E	2025	2025	0	E!G13168
RCEP E	2026	2026	0	E!H13168
RCEP E	2027	2027	0	E!I13168
RCEP F	2022	2022	0	F!D13165
RCEP F	2023	2023	0	F!E13165
RCEP F	2024	2024	0	F!F13165
RCEP F	2025	2025	0	F!G13165
RCEP F	2026	2026	0	F!H13165
RCEP F	2027	2027	0	F!I13165
VIFTA	2024	2024	0	VI!F12213
VIFTA	2025	2025	0	VI!G12213
VIFTA	2026	2026	0	VI!H12213
VIFTA	2027	2027	0	VI!I12213

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; 8438.80.12 is distinguished from its siblings by: Not electrically operated.	8438.80.11 Electrically operated; 8438.80.21 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 8438.80.12. 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 8438.80.12 was checked against BT2026 (cell BT2026!N13835), 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.