

Dettaglio SA 8438.20.10

|                      |                                                                                                                                                                                                                                                                                                                                                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8438.20.10                                                                                                                                                                                                                                                                                                                                        |
| Descrizione          | 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 / - Machinery for the manufacture of confectionery, cocoa or chocolate: / - - Electrically operated |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                             |
| Generato il          | 30/10/2026 10:30:37                                                                                                                                                                                                                                                                                                                               |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                        |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                      |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/84382010/">https://mail.vietnamtariff.com/hs-code/84382010/</a>                                                                                                                                                                                                                                   |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 4.5               | 4,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13824 |
| Preferenziale (NPF)              | 3                 | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13824 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13824 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |   |    |                            |                                        |                                   |                |            |
|-------------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0 | 0% | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |     |             |                               |                       |                       |                |             |
|---------|-----|-------------|-------------------------------|-----------------------|-----------------------|----------------|-------------|
| VCFTA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |
| VJEPA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0   | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 1.7 | 1,7%        | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM  |     | Nessun dato | Nessun dato                   |                       | S                     | 56/2026/NĐ-CP  | Nessun dato |
| VNCU    |     | Nessun dato | Nessun dato                   |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E13134 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E13075 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F13075 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G13075 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H13075 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I13075 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J13075 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E13129 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F13129 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G13129 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H13129 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I13129   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J13129   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E13130   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F13130   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G13130   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H13130   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I13130   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J13130   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F13133   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H13081 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F13089   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G13089   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H13089   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I13089   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J13089   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K13089   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E13120   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F13120   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G13120   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H13120   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I13120   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J13120   |
| VCFTA   | 2022                                   | 2022 | 3                 | VC!D13169   |
| VCFTA   | 2023                                   | 2023 | 3                 | VC!E13169   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F13169   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G13169   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H13169    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I13169    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D13152   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E13152   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F13152   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G13152   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H13152   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I13152   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D13152   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E13152   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F13152   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G13152   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H13152   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I13152   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D13167 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E13167 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F13167 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G13167 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H13167 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I13167 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D13166   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E13166   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F13166   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G13166   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H13166   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I13166   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D13146   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E13146   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F13146   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G13146   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H13146   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I13146   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J13146   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D13154 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E13154 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F13154 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G13154 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H13154 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I13154 |
| RCEP B | 2022    | 2022           | 0                 | B!D13154       |
| RCEP B | 2023    | 2023           | 0                 | B!E13154       |
| RCEP B | 2024    | 2024           | 0                 | B!F13154       |
| RCEP B | 2025    | 2025           | 0                 | B!G13154       |
| RCEP B | 2026    | 2026           | 0                 | B!H13154       |
| RCEP B | 2027    | 2027           | 0                 | B!I13154       |
| RCEP C | 2022    | 2022           | 0                 | C!D13154       |
| RCEP C | 2023    | 2023           | 0                 | C!E13154       |
| RCEP C | 2024    | 2024           | 0                 | C!F13154       |
| RCEP C | 2025    | 2025           | 0                 | C!G13154       |
| RCEP C | 2026    | 2026           | 0                 | C!H13154       |
| RCEP C | 2027    | 2027           | 0                 | C!I13154       |
| RCEP D | 2022    | 2022           | 0                 | D!D13153       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 0                 | D!E13153  |
| RCEP D | 2024    | 2024 | 0                 | D!F13153  |
| RCEP D | 2025    | 2025 | 0                 | D!G13153  |
| RCEP D | 2026    | 2026 | 0                 | D!H13153  |
| RCEP D | 2027    | 2027 | 0                 | D!I13153  |
| RCEP E | 2022    | 2022 | 0                 | E!D13157  |
| RCEP E | 2023    | 2023 | 0                 | E!E13157  |
| RCEP E | 2024    | 2024 | 0                 | E!F13157  |
| RCEP E | 2025    | 2025 | 0                 | E!G13157  |
| RCEP E | 2026    | 2026 | 0                 | E!H13157  |
| RCEP E | 2027    | 2027 | 0                 | E!I13157  |
| RCEP F | 2022    | 2022 | 0                 | F!D13154  |
| RCEP F | 2023    | 2023 | 0                 | F!E13154  |
| RCEP F | 2024    | 2024 | 0                 | F!F13154  |
| RCEP F | 2025    | 2025 | 0                 | F!G13154  |
| RCEP F | 2026    | 2026 | 0                 | F!H13154  |
| RCEP F | 2027    | 2027 | 0                 | F!I13154  |
| VIFTA  | 2024    | 2024 | 2.6               | VI!F12202 |
| VIFTA  | 2025    | 2025 | 2.1               | VI!G12202 |
| VIFTA  | 2026    | 2026 | 1.7               | VI!H12202 |
| VIFTA  | 2027    | 2027 | 1.3               | VI!I12202 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                          |                                      |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8438.20 has 2 lines; 8438.20.10 is distinguished from its siblings by: Electrically operated. | 8438.20.20 Not electrically operated | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non verificato – controllo necessario             |
| 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.                                           | Non verificato – controllo necessario             |
| 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).          | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8438.20.10. This does NOT mean there is no risk.             |                                      |                | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 3% for 8438.20.10 was checked against BT2026 (cell BT2026!N13824), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.