Vietnam Tariff Intelligence

HS 8437.10.40 detail

HS code	8437.10.40
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 / - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables: / - - Other, not electrically operated
Unit	chiếc
Generated	12/11/2026 10:25:19
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://mail.vietnamtariff.com/hs-code/84371040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13802
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13802
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13802
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!E13111
ATIGA	2022	2022	0	AT!E13052
ATIGA	2023	2023	0	AT!F13052
ATIGA	2024	2024	0	AT!G13052
ATIGA	2025	2025	0	AT!H13052
ATIGA	2026	2026	0	AT!I13052
ATIGA	2027	2027	0	AT!J13052
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13106
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13106
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13106
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13106

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13106
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13106
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13107
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13107
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13107
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13107
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13107
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13107
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13110
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13058
AIFTA	30/12/2022	2022	0	AI!F13066
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13066
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13066
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13066
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13066
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13066
VKFTA	2022	2022	0	VK!E13097
VKFTA	2023	2023	0	VK!F13097
VKFTA	2024	2024	0	VK!G13097
VKFTA	2025	2025	0	VK!H13097
VKFTA	2026	2026	0	VK!I13097
VKFTA	2027	2027	0	VK!J13097
VCFTA	2022	2022	5	VC!D13146
VCFTA	2023	2023	5	VC!E13146
VCFTA	2024	2024	0	VC!F13146
VCFTA	2025	2025	0	VC!G13146

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13146
VCFTA	2027	2027	0	VC!I13146
VN-EAEU	2022	2022	0	EAV!D13129
VN-EAEU	2023	2023	0	EAV!E13129
VN-EAEU	2024	2024	0	EAV!F13129
VN-EAEU	2025	2025	0	EAV!G13129
VN-EAEU	2026	2026	0	EAV!H13129
VN-EAEU	2027	2027	0	EAV!I13129
AHKFTA	2022	2022	0	AKH!D13129
AHKFTA	2023	2023	0	AKH!E13129
AHKFTA	2024	2024	0	AKH!F13129
AHKFTA	2025	2025	0	AKH!G13129
AHKFTA	2026	2026	0	AKH!H13129
AHKFTA	2027	2027	0	AKH!I13129
EVFTA	2022	2022	2,5	EV-NK!D13144
EVFTA	2023	2023	1,6	EV-NK!E13144
EVFTA	2024	2024	0,8	EV-NK!F13144
EVFTA	2025	2025	0	EV-NK!G13144
EVFTA	2026	2026	0	EV-NK!H13144
EVFTA	2027	2027	0	EV-NK!I13144
UKVFTA	2022	2022	2,5	UKV!D13143
UKVFTA	2023	2023	1,6	UKV!E13143
UKVFTA	2024	2024	0,8	UKV!F13143
UKVFTA	2025	2025	0	UKV!G13143
UKVFTA	2026	2026	0	UKV!H13143
UKVFTA	2027	2027	0	UKV!I13143

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13123
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13123
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13123
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13123
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13123
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13123
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13123
RCEP A	2022	2022	0	RCEPT-A!D13131
RCEP A	2023	2023	0	RCEPT-A!E13131
RCEP A	2024	2024	0	RCEPT-A!F13131
RCEP A	2025	2025	0	RCEPT-A!G13131
RCEP A	2026	2026	0	RCEPT-A!H13131
RCEP A	2027	2027	0	RCEPT-A!I13131
RCEP B	2022	2022	0	B!D13131
RCEP B	2023	2023	0	B!E13131
RCEP B	2024	2024	0	B!F13131
RCEP B	2025	2025	0	B!G13131
RCEP B	2026	2026	0	B!H13131
RCEP B	2027	2027	0	B!I13131
RCEP C	2022	2022	0	C!D13131
RCEP C	2023	2023	0	C!E13131
RCEP C	2024	2024	0	C!F13131
RCEP C	2025	2025	0	C!G13131
RCEP C	2026	2026	0	C!H13131
RCEP C	2027	2027	0	C!I13131
RCEP D	2022	2022	0	D!D13130

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13130
RCEP D	2024	2024	0	D!F13130
RCEP D	2025	2025	0	D!G13130
RCEP D	2026	2026	0	D!H13130
RCEP D	2027	2027	0	D!I13130
RCEP E	2022	2022	0	E!D13134
RCEP E	2023	2023	0	E!E13134
RCEP E	2024	2024	0	E!F13134
RCEP E	2025	2025	0	E!G13134
RCEP E	2026	2026	0	E!H13134
RCEP E	2027	2027	0	E!I13134
RCEP F	2022	2022	0	F!D13131
RCEP F	2023	2023	0	F!E13131
RCEP F	2024	2024	0	F!F13131
RCEP F	2025	2025	0	F!G13131
RCEP F	2026	2026	0	F!H13131
RCEP F	2027	2027	0	F!I13131
VIFTA	2024	2024	0	VI!F12180
VIFTA	2025	2025	0	VI!G12180
VIFTA	2026	2026	0	VI!H12180
VIFTA	2027	2027	0	VI!I12180

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 8437.10 has 4 lines; 8437.10.40 is distinguished from its siblings by: Other, not electrically operated.	8437.10.10 For grains, electrically operated; winnowing and similar cleaning machines, electrically operated; 8437.10.20 For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated; 8437.10.30 Other, 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 8437.10.40. 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 5% for 8437.10.40 was checked against BT2026 (cell BT2026!N13802), 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.