Vietnam Tariff Intelligence

# HS 8438.40.00 detail

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|---|---|
| **HS code** | 8438.40.00 |
| **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 / - Brewery machinery |
| **Unit** | chiếc |
| **Generated** | 10/11/2026 18:07:38 |
| **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/84384000/ |

## 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!K13829 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13829 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13829 |
| 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 |
| 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 | 2.1 | 2.1% | 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!E13139 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E13080 |
| ATIGA | 2023 | 2023 | 0 | AT!F13080 |
| ATIGA | 2024 | 2024 | 0 | AT!G13080 |
| ATIGA | 2025 | 2025 | 0 | AT!H13080 |
| ATIGA | 2026 | 2026 | 0 | AT!I13080 |
| ATIGA | 2027 | 2027 | 0 | AT!J13080 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E13134 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F13134 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G13134 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H13134 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I13134 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J13134 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E13135 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F13135 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G13135 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H13135 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I13135 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J13135 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F13138 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H13086 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F13094 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G13094 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H13094 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I13094 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J13094 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K13094 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E13125 |
| VKFTA | 2023 | 2023 | 0 | VK!F13125 |
| VKFTA | 2024 | 2024 | 0 | VK!G13125 |
| VKFTA | 2025 | 2025 | 0 | VK!H13125 |
| VKFTA | 2026 | 2026 | 0 | VK!I13125 |
| VKFTA | 2027 | 2027 | 0 | VK!J13125 |
| VCFTA | 2022 | 2022 | 0 | VC!D13174 |
| VCFTA | 2023 | 2023 | 0 | VC!E13174 |
| VCFTA | 2024 | 2024 | 0 | VC!F13174 |
| VCFTA | 2025 | 2025 | 0 | VC!G13174 |
| VCFTA | 2026 | 2026 | 0 | VC!H13174 |
| VCFTA | 2027 | 2027 | 0 | VC!I13174 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D13157 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E13157 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F13157 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G13157 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H13157 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I13157 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D13157 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E13157 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F13157 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G13157 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H13157 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I13157 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D13172 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E13172 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F13172 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G13172 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H13172 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I13172 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D13171 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E13171 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F13171 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G13171 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H13171 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I13171 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D13151 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E13151 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F13151 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G13151 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H13151 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I13151 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J13151 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D13159 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E13159 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F13159 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G13159 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H13159 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I13159 |
| RCEP B | 2022 | 2022 | 0 | B!D13159 |
| RCEP B | 2023 | 2023 | 0 | B!E13159 |
| RCEP B | 2024 | 2024 | 0 | B!F13159 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G13159 |
| RCEP B | 2026 | 2026 | 0 | B!H13159 |
| RCEP B | 2027 | 2027 | 0 | B!I13159 |
| RCEP C | 2022 | 2022 | 0 | C!D13159 |
| RCEP C | 2023 | 2023 | 0 | C!E13159 |
| RCEP C | 2024 | 2024 | 0 | C!F13159 |
| RCEP C | 2025 | 2025 | 0 | C!G13159 |
| RCEP C | 2026 | 2026 | 0 | C!H13159 |
| RCEP C | 2027 | 2027 | 0 | C!I13159 |
| RCEP D | 2022 | 2022 | 0 | D!D13158 |
| RCEP D | 2023 | 2023 | 0 | D!E13158 |
| RCEP D | 2024 | 2024 | 0 | D!F13158 |
| RCEP D | 2025 | 2025 | 0 | D!G13158 |
| RCEP D | 2026 | 2026 | 0 | D!H13158 |
| RCEP D | 2027 | 2027 | 0 | D!I13158 |
| RCEP E | 2022 | 2022 | 0 | E!D13162 |
| RCEP E | 2023 | 2023 | 0 | E!E13162 |
| RCEP E | 2024 | 2024 | 0 | E!F13162 |
| RCEP E | 2025 | 2025 | 0 | E!G13162 |
| RCEP E | 2026 | 2026 | 0 | E!H13162 |
| RCEP E | 2027 | 2027 | 0 | E!I13162 |
| RCEP F | 2022 | 2022 | 0 | F!D13159 |
| RCEP F | 2023 | 2023 | 0 | F!E13159 |
| RCEP F | 2024 | 2024 | 0 | F!F13159 |
| RCEP F | 2025 | 2025 | 0 | F!G13159 |
| RCEP F | 2026 | 2026 | 0 | F!H13159 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I13159 |
| VIFTA | 2024 | 2024 | 2.7 | VI!F12207 |
| VIFTA | 2025 | 2025 | 2.4 | VI!G12207 |
| VIFTA | 2026 | 2026 | 2.1 | VI!H12207 |
| VIFTA | 2027 | 2027 | 1.8 | VI!I12207 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 8438.40.00. 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 8438.40.00 was checked against BT2026 (cell BT2026!N13829), 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 |

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