Vietnam Tariff Intelligence

HS 8438.40.00 detail

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	03/11/2026 01:27:58
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

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.