Vietnam Tariff Intelligence

HS 8438 detail

HS code	8438
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
Unit	
Generated	01/11/2026 22:25:10
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/8438/

20 tariff lines under 8438

HS code	Description	Unit	Ordinary import duty	MFN	VAT
8438.10.00	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 / - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	chiếc	4.5%	3%	8 / 10 (several rates)
8438.20.10	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	chiếc	4.5%	3%	8 / 10 (several rates)
8438.20.20	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: / - - Not electrically operated	chiếc	4.5%	3%	8 / 10 (several rates)
8438.30.10	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 sugar manufacture: / - - Electrically operated	chiếc	4.5%	3%	8 / 10 (several rates)
8438.30.20	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 sugar manufacture: / - - Not electrically operated	chiếc	4.5%	3%	8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
8438.40.00	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	chiếc	7.5%	5%	8 / 10 (several rates)
8438.50.00	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 preparation of meat or poultry	chiếc	5%	0%	8 / 10 (several rates)
8438.60.00	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 preparation of fruits, nuts or vegetables	chiếc	5%	0%	8 / 10 (several rates)
8438.80.11	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: / - - - Electrically operated	chiếc	7.5%	5%	8 / 10 (several rates)
8438.80.12	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	chiếc	5%	0%	8 / 10 (several rates)
8438.80.21	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: / - - Machinery for the preparation of fish, crustaceans or molluscs: / - - - Electrically operated	chiếc	3%	2%	8 / 10 (several rates)
8438.80.22	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: / - - Machinery for the preparation of fish, crustaceans or molluscs: / - - - Not electrically operated	chiếc	5%	0%	8 / 10 (several rates)
8438.80.91	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: / - - Other: / - - - Electrically operated	chiếc	3%	2%	8 / 10 (several rates)
8438.80.92	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: / - - Other: / - - - Not electrically operated	chiếc	5%	0%	8 / 10 (several rates)
8438.90.11	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 / - Parts: / - - Of electrically operated machines: / - - - Of goods of subheading 8438.30.10	chiếc	5%	0%	8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
8438.90.12	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 / - Parts: / - - Of electrically operated machines: / - - - Of coffee pulpers	chiếc	5%	0%	8 / 10 (several rates)
8438.90.19	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 / - Parts: / - - Of electrically operated machines: / - - - Other	chiếc	5%	0%	8 / 10 (several rates)
8438.90.21	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 / - Parts: / - - Of non-electrically operated machines: / - - - Of goods of subheading 8438.30.20	chiếc	5%	0%	8 / 10 (several rates)
8438.90.22	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 / - Parts: / - - Of non-electrically operated machines: / - - - Of coffee pulpers	chiếc	5%	0%	8 / 10 (several rates)
8438.90.29	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 / - Parts: / - - Of non-electrically operated machines: / - - - Other	chiếc	5%	0%	8 / 10 (several rates)

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.