

MACHINECRAFT TECHNOLOGIES

Thermoforming & Vacuum Forming Machine Manufacturers | Est. 1976 | Ahmedabad, India

Import Duty Rates Reference

HS 8477.40 - Vacuum-Moulding Machines & Thermoforming Machines

HS Code Hierarchy

Section XVI	Machinery and Mechanical Appliances; Electrical Equipment
Chapter 84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances
Heading 8477	Machinery for Working Rubber or Plastics
Subheading 8477.40	Vacuum-Moulding Machines and Other Thermoforming Machines
India HSN	84774000 (8-digit)
US HTSUS	8477.40.01.00 (10-digit)
EU CN Code	8477 40 00

Machines Covered Under This Classification

- Single-station vacuum forming machines (PF1 Classic, PF1-X, PF1-XL)
- Pressure forming machines (PF1-C, PF1-R)
- Roll-fed form-cut-stack thermoformers (FCS Series)
- In-mould graining (IMG) machines
- TOM (Three-dimensional Overlay Method) machines
- Twin-sheet thermoforming machines
- Automatic cut-sheet thermoformers with servo drives
- Car mat / wellness product forming machines
- Luggage shell forming machines
- Nitrocellulose sheet forming machines

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Import Duty Rates by Country (HS 8477.40)

Country	MFN Rate	Preferential Rate (India Origin)	Notes
United States	3.1%	3.1% (no Section 301)	HTSUS 8477.40.01.00
Canada	Free	Free	Tariff 8477.40.00.00
Mexico	Free	Free	Tariff 8477.40.01
European Union	2.7%	2.7% (no FTA)	CN 8477 40 00
United Kingdom	2.7%	2.7%	Post-Brexit UKGT
Japan	Free	Free (ITA-II)	No duty on this code
South Korea	8%	Reduced (India-Korea CEPA)	Preferential rate available
Australia	5%	0% (AI-ECTA)	India-Australia FTA
GCC States	5%	5%	UAE, Saudi, Qatar, etc.
Turkey	0%	0%	EU Customs Union aligned
Indonesia	5%	Reduced (AIFTA)	ASEAN-India FTA
Thailand	10%	Reduced (AIFTA)	ASEAN-India FTA
Brazil	14%	14% (no FTA)	Mercosur external tariff
South Africa	0%	0%	SACU member
Nigeria	5%	5%	ECOWAS CET
India (import)	7.5% BCD	N/A	+ 18% IGST + SWS

US Import: India vs China Origin Comparison

	India Origin	China Origin	Savings
Base MFN Rate	3.1%	3.1%	-
Section 301 (9903.88.01)	Not applicable	+25%	\$50,000
IEEPA Reciprocal (9903.03.01)	Not applicable	+10%	\$20,000
Total Effective Rate	3.1%	38.1%	\$70,000*

* Savings calculated on a \$200,000 machine value. Actual savings depend on declared CIF value.

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Trade Agreements Benefiting India-Origin Machines

Agreement	Duty Rate	Details
India-Japan CEPA	0%	Comprehensive Economic Partnership Agreement
India-UAE CEPA	0%	Effective May 2022
AI-ECTA (India-Australia)	0%	Australia-India Economic Cooperation & Trade Agreement
India-Korea CEPA	Reduced	Comprehensive Economic Partnership Agreement
AIFTA (ASEAN-India)	Reduced	Covers Indonesia, Thailand, Malaysia, etc.
India-EFTA TEPA	Reduced	Switzerland, Norway, Iceland, Liechtenstein
SAFTA	Reduced	South Asian Free Trade Area
India-Mercosur PTA	Reduced	Preferential Trade Agreement

India Import Duty Calculation (HSN 84774000)

Example: Machine CIF value = INR 1,00,00,000 (approx. USD 120,000)

Component	Amount (INR)	Cumulative
Assessable Value (CIF)	1,00,00,000	1,00,00,000
Basic Customs Duty (BCD) @ 7.5%	7,50,000	1,07,50,000
Social Welfare Surcharge @ 10% of BCD	75,000	1,08,25,000
IGST @ 18% on (CIF + BCD + SWS)	19,48,500	1,27,73,500
Total Landed Cost		1,27,73,500
Effective Duty Rate		~27.7%

Note: IGST paid on import is available as Input Tax Credit (ITC) for registered businesses.

BCD rate may vary under specific trade agreements. Check CBIC notifications for latest rates.

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Import Documentation Checklist

1. Commercial Invoice	Machine model, serial no., CIF/FOB value, HS code, origin
2. Packing List	All crates with dimensions and weights
3. Bill of Lading / Airway Bill	Shipping document from carrier
4. Certificate of Origin	Required for preferential duty rates under FTAs
5. Insurance Certificate	Marine/transit insurance covering shipment
6. Technical Specifications	Forming area, tonnage, power, weight
7. Electrical Compliance	CE (EU/UK), UL/NRTL (US), CSA (Canada)
8. Fumigation Certificate	ISPM-15 for wooden crating
9. Letter of Credit / Payment Proof	Bank documentation for payment terms
10. Import License	Not required in most countries for HS 8477.40

Machinecraft Export Team

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GSTIN: 24AABFM4418F1ZP | IEC: AABFM4418F | HSN: 84774000

AEO Status: Authorized Economic Operator (T2) - expedited customs clearance

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