Vietnam Tariff Intelligence

Dettaglio SA 8419.39.90

Codice SA	8419.39.90
Descrizione	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric / - Dryers: / - - Other: / - - - Other
Unità	chiếc
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Stato della verifica	Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.
Link	https://mail.vietnamtariff.com/hs-code/84193990/

Imposte applicabili nel 2026

Regime tariffario	Valore di origine	Aliquota	Base giuridica	in vigore	Fonte
Dazio all'importazione ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13398
Preferenziale (NPF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13398
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13398
Imposta speciale sui consumi		Nessun dato			
Imposta ambientale		Nessun dato			
Dazio all'esportazione		Nessun dato			
Aliquota all'esportazione CPTPP		Nessun dato			
Aliquota all'esportazione EVFTA		Nessun dato			
Aliquota all'esportazione UKVFTA		Nessun dato			

Aliquote preferenziali speciali (ALS) – 2026

FTA	Valore di origine	Aliquota	Base dei dati	Periodo	Prova dell'origine	Base giuridica	Stato

AANZFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Tariffa consolidata BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Tariffa consolidata BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Tariffa consolidata BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Tariffa consolidata BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Allegato A)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato B)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato C)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato D)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato E)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato F)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Tariffa consolidata BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Tariffa consolidata BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Tariffa consolidata BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Tariffa consolidata BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Tariffa consolidata BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Nessun dato	Nessun dato		S	56/2026/NĐ-CP	Nessun dato
VNCU		Nessun dato	Nessun dato		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Nessun dato

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12689
ATIGA	2022	2022	0	AT!E12630
ATIGA	2023	2023	0	AT!F12630
ATIGA	2024	2024	0	AT!G12630
ATIGA	2025	2025	0	AT!H12630
ATIGA	2026	2026	0	AT!I12630
ATIGA	2027	2027	0	AT!J12630
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12684
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12684
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12684
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12684

FTA	Periodo	Anno	Valore di origine	Fonte
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12684
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12684
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12685
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12685
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12685
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12685
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12685
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12685
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12688
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12636
AIFTA	30/12/2022	2022	0	AI!F12644
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12644
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12644
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12644
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12644
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12644
VKFTA	2022	2022	0	VK!E12675
VKFTA	2023	2023	0	VK!F12675
VKFTA	2024	2024	0	VK!G12675
VKFTA	2025	2025	0	VK!H12675
VKFTA	2026	2026	0	VK!I12675
VKFTA	2027	2027	0	VK!J12675
VCFTA	2022	2022	0	VC!D12724
VCFTA	2023	2023	0	VC!E12724
VCFTA	2024	2024	0	VC!F12724
VCFTA	2025	2025	0	VC!G12724

FTA	Periodo	Anno	Valore di origine	Fonte
VCFTA	2026	2026	0	VC!H12724
VCFTA	2027	2027	0	VC!I12724
VN-EAEU	2022	2022	0	EAV!D12707
VN-EAEU	2023	2023	0	EAV!E12707
VN-EAEU	2024	2024	0	EAV!F12707
VN-EAEU	2025	2025	0	EAV!G12707
VN-EAEU	2026	2026	0	EAV!H12707
VN-EAEU	2027	2027	0	EAV!I12707
AHKFTA	2022	2022	0	AKH!D12707
AHKFTA	2023	2023	0	AKH!E12707
AHKFTA	2024	2024	0	AKH!F12707
AHKFTA	2025	2025	0	AKH!G12707
AHKFTA	2026	2026	0	AKH!H12707
AHKFTA	2027	2027	0	AKH!I12707
EVFTA	2022	2022	0	EV-NK!D12722
EVFTA	2023	2023	0	EV-NK!E12722
EVFTA	2024	2024	0	EV-NK!F12722
EVFTA	2025	2025	0	EV-NK!G12722
EVFTA	2026	2026	0	EV-NK!H12722
EVFTA	2027	2027	0	EV-NK!I12722
UKVFTA	2022	2022	0	UKV!D12721
UKVFTA	2023	2023	0	UKV!E12721
UKVFTA	2024	2024	0	UKV!F12721
UKVFTA	2025	2025	0	UKV!G12721
UKVFTA	2026	2026	0	UKV!H12721
UKVFTA	2027	2027	0	UKV!I12721

FTA	Periodo	Anno	Valore di origine	Fonte
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12701
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12701
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12701
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12701
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12701
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12701
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12701
RCEP A	2022	2022	0	RCEPT-A!D12709
RCEP A	2023	2023	0	RCEPT-A!E12709
RCEP A	2024	2024	0	RCEPT-A!F12709
RCEP A	2025	2025	0	RCEPT-A!G12709
RCEP A	2026	2026	0	RCEPT-A!H12709
RCEP A	2027	2027	0	RCEPT-A!I12709
RCEP B	2022	2022	0	B!D12709
RCEP B	2023	2023	0	B!E12709
RCEP B	2024	2024	0	B!F12709
RCEP B	2025	2025	0	B!G12709
RCEP B	2026	2026	0	B!H12709
RCEP B	2027	2027	0	B!I12709
RCEP C	2022	2022	0	C!D12709
RCEP C	2023	2023	0	C!E12709
RCEP C	2024	2024	0	C!F12709
RCEP C	2025	2025	0	C!G12709
RCEP C	2026	2026	0	C!H12709
RCEP C	2027	2027	0	C!I12709
RCEP D	2022	2022	0	D!D12708

FTA	Periodo	Anno	Valore di origine	Fonte
RCEP D	2023	2023	0	D!E12708
RCEP D	2024	2024	0	D!F12708
RCEP D	2025	2025	0	D!G12708
RCEP D	2026	2026	0	D!H12708
RCEP D	2027	2027	0	D!I12708
RCEP E	2022	2022	0	E!D12712
RCEP E	2023	2023	0	E!E12712
RCEP E	2024	2024	0	E!F12712
RCEP E	2025	2025	0	E!G12712
RCEP E	2026	2026	0	E!H12712
RCEP E	2027	2027	0	E!I12712
RCEP F	2022	2022	0	F!D12709
RCEP F	2023	2023	0	F!E12709
RCEP F	2024	2024	0	F!F12709
RCEP F	2025	2025	0	F!G12709
RCEP F	2026	2026	0	F!H12709
RCEP F	2027	2027	0	F!I12709
VIFTA	2024	2024	0	VI!F11776
VIFTA	2025	2025	0	VI!G11776
VIFTA	2026	2026	0	VI!H11776
VIFTA	2027	2027	0	VI!I11776

Consulenza e avvisi

Codice di rischio	Livello	Nome del rischio	Descrizione	Dati correlati	Riferimento normativo	Azione consigliata	Stato della verifica

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Atto citato nella fonte; validità non verificata
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8419.39 has 2 lines; 8419.39.90 is distinguished from its siblings by: Other.	8419.39.30 Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies, electrically operated	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Non verificato – controllo necessario
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8419.39.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8419.39.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Non verificato – controllo necessario
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.	Non verificato – controllo necessario
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).	Non verificato – controllo necessario
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8419.39.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Non verificato – controllo necessario
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8419.39.90 was checked against BT2026 (cell BT2026!N13398), 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.	Verificato rispetto al file tariffario di origine

Politica della voce

Politica della voce

HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.