Vietnam Tariff Intelligence

HS 8402.90.10 detail

HS code	8402.90.10
Description	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers / - Parts: / - - Boiler bodies, shells or casings
Unit	chiếc
Generated	09/11/2026 17:29:17
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/84029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12836
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12836
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12836
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12108
ATIGA	2022	2022	0	AT!E12051
ATIGA	2023	2023	0	AT!F12051
ATIGA	2024	2024	0	AT!G12051
ATIGA	2025	2025	0	AT!H12051
ATIGA	2026	2026	0	AT!I12051
ATIGA	2027	2027	0	AT!J12051
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12103
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12103
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12103

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12103
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12103
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12103
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12104
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12104
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12104
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12104
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12104
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12104
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12107
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12057
AIFTA	30/12/2022	2022	0	AI!F12063
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12063
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12063
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12063
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12063
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12063
VKFTA	2022	2022	0	VK!E12096
VKFTA	2023	2023	0	VK!F12096
VKFTA	2024	2024	0	VK!G12096
VKFTA	2025	2025	0	VK!H12096
VKFTA	2026	2026	0	VK!I12096
VKFTA	2027	2027	0	VK!J12096
VCFTA	2022	2022	0	VC!D12141
VCFTA	2023	2023	0	VC!E12141
VCFTA	2024	2024	0	VC!F12141

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12141
VCFTA	2026	2026	0	VC!H12141
VCFTA	2027	2027	0	VC!I12141
VN-EAEU	2022	2022	*	EAV!D12126
VN-EAEU	2023	2023	*	EAV!E12126
VN-EAEU	2024	2024	*	EAV!F12126
VN-EAEU	2025	2025	*	EAV!G12126
VN-EAEU	2026	2026	*	EAV!H12126
VN-EAEU	2027	2027	*	EAV!I12126
AHKFTA	2022	2022	0	AKH!D12126
AHKFTA	2023	2023	0	AKH!E12126
AHKFTA	2024	2024	0	AKH!F12126
AHKFTA	2025	2025	0	AKH!G12126
AHKFTA	2026	2026	0	AKH!H12126
AHKFTA	2027	2027	0	AKH!I12126
EVFTA	2022	2022	0	EV-NK!D12143
EVFTA	2023	2023	0	EV-NK!E12143
EVFTA	2024	2024	0	EV-NK!F12143
EVFTA	2025	2025	0	EV-NK!G12143
EVFTA	2026	2026	0	EV-NK!H12143
EVFTA	2027	2027	0	EV-NK!I12143
UKVFTA	2022	2022	0	UKV!D12142
UKVFTA	2023	2023	0	UKV!E12142
UKVFTA	2024	2024	0	UKV!F12142
UKVFTA	2025	2025	0	UKV!G12142
UKVFTA	2026	2026	0	UKV!H12142

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12142
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12089
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12089
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12089
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12089
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12089
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12089
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12089
RCEP A	2022	2022	0	RCEPT-A!D12126
RCEP A	2023	2023	0	RCEPT-A!E12126
RCEP A	2024	2024	0	RCEPT-A!F12126
RCEP A	2025	2025	0	RCEPT-A!G12126
RCEP A	2026	2026	0	RCEPT-A!H12126
RCEP A	2027	2027	0	RCEPT-A!I12126
RCEP B	2022	2022	0	B!D12126
RCEP B	2023	2023	0	B!E12126
RCEP B	2024	2024	0	B!F12126
RCEP B	2025	2025	0	B!G12126
RCEP B	2026	2026	0	B!H12126
RCEP B	2027	2027	0	B!I12126
RCEP C	2022	2022	0	C!D12126
RCEP C	2023	2023	0	C!E12126
RCEP C	2024	2024	0	C!F12126
RCEP C	2025	2025	0	C!G12126
RCEP C	2026	2026	0	C!H12126
RCEP C	2027	2027	0	C!I12126

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12125
RCEP D	2023	2023	0	D!E12125
RCEP D	2024	2024	0	D!F12125
RCEP D	2025	2025	0	D!G12125
RCEP D	2026	2026	0	D!H12125
RCEP D	2027	2027	0	D!I12125
RCEP E	2022	2022	0	E!D12129
RCEP E	2023	2023	0	E!E12129
RCEP E	2024	2024	0	E!F12129
RCEP E	2025	2025	0	E!G12129
RCEP E	2026	2026	0	E!H12129
RCEP E	2027	2027	0	E!I12129
RCEP F	2022	2022	0	F!D12126
RCEP F	2023	2023	0	F!E12126
RCEP F	2024	2024	0	F!F12126
RCEP F	2025	2025	0	F!G12126
RCEP F	2026	2026	0	F!H12126
RCEP F	2027	2027	0	F!I12126
VIFTA	2024	2024	0	VI!F11212
VIFTA	2025	2025	0	VI!G11212
VIFTA	2026	2026	0	VI!H11212
VIFTA	2027	2027	0	VI!I11212

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8402.90 has 2 lines; 8402.90.10 is distinguished from its siblings by: Boiler bodies, shells or casings.	8402.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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 8402.90.10. 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 0% for 8402.90.10 was checked against BT2026 (cell BT2026!N12836), 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

Item policy

Item policy
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.