Vietnam Tariff Intelligence

HS 8419.90.22 detail

HS code	8419.90.22
Description	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 / - Parts: / - - Of non-electrically operated articles: / - - - Of instantaneous gas water heaters, household type
Unit	chiếc
Generated	02/11/2026 08:15:33
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/84199022/

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!K13424
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13424
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
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12715
ATIGA	2022	2022	0	AT!E12656
ATIGA	2023	2023	0	AT!F12656
ATIGA	2024	2024	0	AT!G12656
ATIGA	2025	2025	0	AT!H12656
ATIGA	2026	2026	0	AT!I12656
ATIGA	2027	2027	0	AT!J12656
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12710
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12710
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12710
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12710
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12710
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12710
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12711
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12711
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12711
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12711
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12711
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12711
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12714
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12662
AIFTA	30/12/2022	2022	0	AI!F12670
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12670
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12670
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12670
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12670
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12670

VKFTA	2022	2022	0	VK!E12701
VKFTA	2023	2023	0	VK!F12701
VKFTA	2024	2024	0	VK!G12701
VKFTA	2025	2025	0	VK!H12701
VKFTA	2026	2026	0	VK!I12701
VKFTA	2027	2027	0	VK!J12701
VCFTA	2022	2022	0	VC!D12750
VCFTA	2023	2023	0	VC!E12750
VCFTA	2024	2024	0	VC!F12750
VCFTA	2025	2025	0	VC!G12750
VCFTA	2026	2026	0	VC!H12750
VCFTA	2027	2027	0	VC!I12750
VN-EAEU	2022	2022	0	EAV!D12733
VN-EAEU	2023	2023	0	EAV!E12733
VN-EAEU	2024	2024	0	EAV!F12733
VN-EAEU	2025	2025	0	EAV!G12733
VN-EAEU	2026	2026	0	EAV!H12733
VN-EAEU	2027	2027	0	EAV!I12733
AHKFTA	2022	2022	0	AKH!D12733
AHKFTA	2023	2023	0	AKH!E12733
AHKFTA	2024	2024	0	AKH!F12733
AHKFTA	2025	2025	0	AKH!G12733
AHKFTA	2026	2026	0	AKH!H12733
AHKFTA	2027	2027	0	AKH!I12733
EVFTA	2022	2022	0	EV-NK!D12748
EVFTA	2023	2023	0	EV-NK!E12748
EVFTA	2024	2024	0	EV-NK!F12748

EVFTA	2025	2025	0	EV-NK!G12748
EVFTA	2026	2026	0	EV-NK!H12748
EVFTA	2027	2027	0	EV-NK!I12748
UKVFTA	2022	2022	0	UKV!D12747
UKVFTA	2023	2023	0	UKV!E12747
UKVFTA	2024	2024	0	UKV!F12747
UKVFTA	2025	2025	0	UKV!G12747
UKVFTA	2026	2026	0	UKV!H12747
UKVFTA	2027	2027	0	UKV!I12747
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12727
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12727
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12727
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12727
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12727
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12727
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12727
RCEP A	2022	2022	0	RCEPT-A!D12735
RCEP A	2023	2023	0	RCEPT-A!E12735
RCEP A	2024	2024	0	RCEPT-A!F12735
RCEP A	2025	2025	0	RCEPT-A!G12735
RCEP A	2026	2026	0	RCEPT-A!H12735
RCEP A	2027	2027	0	RCEPT-A!I12735
RCEP B	2022	2022	0	B!D12735
RCEP B	2023	2023	0	B!E12735
RCEP B	2024	2024	0	B!F12735
RCEP B	2025	2025	0	B!G12735
RCEP B	2026	2026	0	B!H12735

RCEP B	2027	2027	0	B!I12735
RCEP C	2022	2022	0	C!D12735
RCEP C	2023	2023	0	C!E12735
RCEP C	2024	2024	0	C!F12735
RCEP C	2025	2025	0	C!G12735
RCEP C	2026	2026	0	C!H12735
RCEP C	2027	2027	0	C!I12735
RCEP D	2022	2022	0	D!D12734
RCEP D	2023	2023	0	D!E12734
RCEP D	2024	2024	0	D!F12734
RCEP D	2025	2025	0	D!G12734
RCEP D	2026	2026	0	D!H12734
RCEP D	2027	2027	0	D!I12734
RCEP E	2022	2022	0	E!D12738
RCEP E	2023	2023	0	E!E12738
RCEP E	2024	2024	0	E!F12738
RCEP E	2025	2025	0	E!G12738
RCEP E	2026	2026	0	E!H12738
RCEP E	2027	2027	0	E!I12738
RCEP F	2022	2022	0	F!D12735
RCEP F	2023	2023	0	F!E12735
RCEP F	2024	2024	0	F!F12735
RCEP F	2025	2025	0	F!G12735
RCEP F	2026	2026	0	F!H12735
RCEP F	2027	2027	0	F!I12735
VIFTA	2024	2024	0	VI!F11802
VIFTA	2025	2025	0	VI!G11802

VIFTA	2026	2026	0	VI!H11802
VIFTA	2027	2027	0	VI!I11802

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8419.90 has 5 lines; 8419.90.22 is distinguished from its siblings by: Of instantaneous gas water heaters, household type.	8419.90.12 Parts of 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; 8419.90.13 Casings for cooling towers; 8419.90.19 Other; 8419.90.29 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 8419.90.22. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8419.90.22 was checked against BT2026 (cell BT2026!N13424), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.