Vietnam Tariff Intelligence

HS 8403.90.90 detail

HS code	8403.90.90
Description	Central heating boilers other than those of heading 84.02 / - Parts: / - - Other
Unit	chiếc
Generated	10/11/2026 17:31:00
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/84039090/

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!K12842
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12842
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12842
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!E12115
ATIGA	2022	2022	0	AT!E12058
ATIGA	2023	2023	0	AT!F12058
ATIGA	2024	2024	0	AT!G12058
ATIGA	2025	2025	0	AT!H12058
ATIGA	2026	2026	0	AT!I12058
ATIGA	2027	2027	0	AT!J12058
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12110
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12110
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12110

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12110
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12110
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12110
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12111
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12111
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12111
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12111
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12111
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12111
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12114
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12064
AIFTA	30/12/2022	2022	0	AI!F12070
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12070
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12070
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12070
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12070
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12070
VKFTA	2022	2022	0	VK!E12103
VKFTA	2023	2023	0	VK!F12103
VKFTA	2024	2024	0	VK!G12103
VKFTA	2025	2025	0	VK!H12103
VKFTA	2026	2026	0	VK!I12103
VKFTA	2027	2027	0	VK!J12103
VCFTA	2022	2022	0	VC!D12148
VCFTA	2023	2023	0	VC!E12148
VCFTA	2024	2024	0	VC!F12148

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12148
VCFTA	2026	2026	0	VC!H12148
VCFTA	2027	2027	0	VC!I12148
VN-EAEU	2022	2022	*	EAV!D12133
VN-EAEU	2023	2023	*	EAV!E12133
VN-EAEU	2024	2024	*	EAV!F12133
VN-EAEU	2025	2025	*	EAV!G12133
VN-EAEU	2026	2026	*	EAV!H12133
VN-EAEU	2027	2027	*	EAV!I12133
AHKFTA	2022	2022	0	AKH!D12133
AHKFTA	2023	2023	0	AKH!E12133
AHKFTA	2024	2024	0	AKH!F12133
AHKFTA	2025	2025	0	AKH!G12133
AHKFTA	2026	2026	0	AKH!H12133
AHKFTA	2027	2027	0	AKH!I12133
EVFTA	2022	2022	0	EV-NK!D12150
EVFTA	2023	2023	0	EV-NK!E12150
EVFTA	2024	2024	0	EV-NK!F12150
EVFTA	2025	2025	0	EV-NK!G12150
EVFTA	2026	2026	0	EV-NK!H12150
EVFTA	2027	2027	0	EV-NK!I12150
UKVFTA	2022	2022	0	UKV!D12149
UKVFTA	2023	2023	0	UKV!E12149
UKVFTA	2024	2024	0	UKV!F12149
UKVFTA	2025	2025	0	UKV!G12149
UKVFTA	2026	2026	0	UKV!H12149

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12149
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12096
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12096
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12096
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12096
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12096
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12096
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12096
RCEP A	2022	2022	0	RCEPT-A!D12133
RCEP A	2023	2023	0	RCEPT-A!E12133
RCEP A	2024	2024	0	RCEPT-A!F12133
RCEP A	2025	2025	0	RCEPT-A!G12133
RCEP A	2026	2026	0	RCEPT-A!H12133
RCEP A	2027	2027	0	RCEPT-A!I12133
RCEP B	2022	2022	0	B!D12133
RCEP B	2023	2023	0	B!E12133
RCEP B	2024	2024	0	B!F12133
RCEP B	2025	2025	0	B!G12133
RCEP B	2026	2026	0	B!H12133
RCEP B	2027	2027	0	B!I12133
RCEP C	2022	2022	0	C!D12133
RCEP C	2023	2023	0	C!E12133
RCEP C	2024	2024	0	C!F12133
RCEP C	2025	2025	0	C!G12133
RCEP C	2026	2026	0	C!H12133
RCEP C	2027	2027	0	C!I12133

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12132
RCEP D	2023	2023	0	D!E12132
RCEP D	2024	2024	0	D!F12132
RCEP D	2025	2025	0	D!G12132
RCEP D	2026	2026	0	D!H12132
RCEP D	2027	2027	0	D!I12132
RCEP E	2022	2022	0	E!D12136
RCEP E	2023	2023	0	E!E12136
RCEP E	2024	2024	0	E!F12136
RCEP E	2025	2025	0	E!G12136
RCEP E	2026	2026	0	E!H12136
RCEP E	2027	2027	0	E!I12136
RCEP F	2022	2022	0	F!D12133
RCEP F	2023	2023	0	F!E12133
RCEP F	2024	2024	0	F!F12133
RCEP F	2025	2025	0	F!G12133
RCEP F	2026	2026	0	F!H12133
RCEP F	2027	2027	0	F!I12133
VIFTA	2024	2024	0	VI!F11218
VIFTA	2025	2025	0	VI!G11218
VIFTA	2026	2026	0	VI!H11218
VIFTA	2027	2027	0	VI!I11218

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8403.90 has 2 lines; 8403.90.90 is distinguished from its siblings by: Other.	8403.90.10 Boiler bodies, shells or casings	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 8403.90.90. 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 8403.90.90 was checked against BT2026 (cell BT2026!N12842), 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

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.