Vietnam Tariff Intelligence

HS 8404.10.20 detail

HS code	8404.10.20
Description	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units / - Auxiliary plant for use with boilers of heading 84.02 or 84.03: / - - For use with boilers of heading 84.03
Unit	chiếc
Generated	10/11/2026 20:47:43
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/84041020/

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!K12848
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12848
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12848
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12122

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12065
ATIGA	2023	2023	0	AT!F12065
ATIGA	2024	2024	0	AT!G12065
ATIGA	2025	2025	0	AT!H12065
ATIGA	2026	2026	0	AT!I12065
ATIGA	2027	2027	0	AT!J12065
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12117
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12117
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12117
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12117
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12117
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12117
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12118
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12118
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12118
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12118
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12118
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12118
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12121
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12071
AIFTA	30/12/2022	2022	0	AI!F12077
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12077
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12077
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12077
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12077
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12077

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12110
VKFTA	2023	2023	0	VK!F12110
VKFTA	2024	2024	0	VK!G12110
VKFTA	2025	2025	0	VK!H12110
VKFTA	2026	2026	0	VK!I12110
VKFTA	2027	2027	0	VK!J12110
VCFTA	2022	2022	0	VC!D12155
VCFTA	2023	2023	0	VC!E12155
VCFTA	2024	2024	0	VC!F12155
VCFTA	2025	2025	0	VC!G12155
VCFTA	2026	2026	0	VC!H12155
VCFTA	2027	2027	0	VC!I12155
VN-EAEU	2022	2022	0	EAV!D12140
VN-EAEU	2023	2023	0	EAV!E12140
VN-EAEU	2024	2024	0	EAV!F12140
VN-EAEU	2025	2025	0	EAV!G12140
VN-EAEU	2026	2026	0	EAV!H12140
VN-EAEU	2027	2027	0	EAV!I12140
AHKFTA	2022	2022	0	AKH!D12140
AHKFTA	2023	2023	0	AKH!E12140
AHKFTA	2024	2024	0	AKH!F12140
AHKFTA	2025	2025	0	AKH!G12140
AHKFTA	2026	2026	0	AKH!H12140
AHKFTA	2027	2027	0	AKH!I12140
EVFTA	2022	2022	0	EV-NK!D12157
EVFTA	2023	2023	0	EV-NK!E12157

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12157
EVFTA	2025	2025	0	EV-NK!G12157
EVFTA	2026	2026	0	EV-NK!H12157
EVFTA	2027	2027	0	EV-NK!I12157
UKVFTA	2022	2022	0	UKV!D12156
UKVFTA	2023	2023	0	UKV!E12156
UKVFTA	2024	2024	0	UKV!F12156
UKVFTA	2025	2025	0	UKV!G12156
UKVFTA	2026	2026	0	UKV!H12156
UKVFTA	2027	2027	0	UKV!I12156
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12103
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12103
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12103
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12103
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12103
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12103
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12103
RCEP A	2022	2022	0	RCEPT-A!D12140
RCEP A	2023	2023	0	RCEPT-A!E12140
RCEP A	2024	2024	0	RCEPT-A!F12140
RCEP A	2025	2025	0	RCEPT-A!G12140
RCEP A	2026	2026	0	RCEPT-A!H12140
RCEP A	2027	2027	0	RCEPT-A!I12140
RCEP B	2022	2022	0	B!D12140
RCEP B	2023	2023	0	B!E12140
RCEP B	2024	2024	0	B!F12140

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12140
RCEP B	2026	2026	0	B!H12140
RCEP B	2027	2027	0	B!I12140
RCEP C	2022	2022	0	C!D12140
RCEP C	2023	2023	0	C!E12140
RCEP C	2024	2024	0	C!F12140
RCEP C	2025	2025	0	C!G12140
RCEP C	2026	2026	0	C!H12140
RCEP C	2027	2027	0	C!I12140
RCEP D	2022	2022	0	D!D12139
RCEP D	2023	2023	0	D!E12139
RCEP D	2024	2024	0	D!F12139
RCEP D	2025	2025	0	D!G12139
RCEP D	2026	2026	0	D!H12139
RCEP D	2027	2027	0	D!I12139
RCEP E	2022	2022	0	E!D12143
RCEP E	2023	2023	0	E!E12143
RCEP E	2024	2024	0	E!F12143
RCEP E	2025	2025	0	E!G12143
RCEP E	2026	2026	0	E!H12143
RCEP E	2027	2027	0	E!I12143
RCEP F	2022	2022	0	F!D12140
RCEP F	2023	2023	0	F!E12140
RCEP F	2024	2024	0	F!F12140
RCEP F	2025	2025	0	F!G12140
RCEP F	2026	2026	0	F!H12140

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12140
VIFTA	2024	2024	0	VI!F11224
VIFTA	2025	2025	0	VI!G11224
VIFTA	2026	2026	0	VI!H11224
VIFTA	2027	2027	0	VI!I11224

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 8404.10 has 3 lines; 8404.10.20 is distinguished from its siblings by: For use with boilers of heading 84.03.	8404.10.11 Soot removers (soot blowers); 8404.10.19 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 8404.10.20. 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 8404.10.20 was checked against BT2026 (cell BT2026!N12848), 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.