

## HS 8419.19.90 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8419.19.90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Description</b>         | 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 / - Instantaneous or storage water heaters, non-electric: / - - Other: / - - - Other |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Generated</b>           | 31/10/2026 05:02:45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/84191990/">https://mail.vietnamtariff.com/hs-code/84191990/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 7.5          | 7.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13383 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13383 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13383 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0      | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0      | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0(-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0      | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex B)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |

|         |   |         |                        |                       |                       |                |               |
|---------|---|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E12674 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12615 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12615 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12615 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12615 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12615 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12615 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12669 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12669 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12669 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12669 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12669   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12669   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12670   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12670   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12670   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12670   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12670   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12670   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12673   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12621 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F12629   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G12629   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H12629   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I12629   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J12629   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K12629   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12660   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12660   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12660   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12660   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12660   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12660   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D12709   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E12709   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12709   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12709   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12709    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12709    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12692   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12692   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12692   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12692   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12692   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12692   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D12692   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E12692   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F12692   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G12692   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H12692   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12692   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D12707 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E12707 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F12707 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G12707 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H12707 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12707 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D12706   |
| UKVFTA  | 2023   | 2023 | 3,3          | UKV!E12706   |
| UKVFTA  | 2024   | 2024 | 1,6          | UKV!F12706   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G12706   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H12706   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12706   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12686   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12686   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12686   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12686   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12686   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12686   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12686   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D12694 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E12694 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F12694 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G12694 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H12694 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I12694 |
| RCEP B | 2022   | 2022           | 0            | B!D12694       |
| RCEP B | 2023   | 2023           | 0            | B!E12694       |
| RCEP B | 2024   | 2024           | 0            | B!F12694       |
| RCEP B | 2025   | 2025           | 0            | B!G12694       |
| RCEP B | 2026   | 2026           | 0            | B!H12694       |
| RCEP B | 2027   | 2027           | 0            | B!I12694       |
| RCEP C | 2022   | 2022           | 0            | C!D12694       |
| RCEP C | 2023   | 2023           | 0            | C!E12694       |
| RCEP C | 2024   | 2024           | 0            | C!F12694       |
| RCEP C | 2025   | 2025           | 0            | C!G12694       |
| RCEP C | 2026   | 2026           | 0            | C!H12694       |
| RCEP C | 2027   | 2027           | 0            | C!I12694       |
| RCEP D | 2022   | 2022           | 0            | D!D12693       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E12693  |
| RCEP D | 2024   | 2024 | 0            | D!F12693  |
| RCEP D | 2025   | 2025 | 0            | D!G12693  |
| RCEP D | 2026   | 2026 | 0            | D!H12693  |
| RCEP D | 2027   | 2027 | 0            | D!I12693  |
| RCEP E | 2022   | 2022 | 0            | E!D12697  |
| RCEP E | 2023   | 2023 | 0            | E!E12697  |
| RCEP E | 2024   | 2024 | 0            | E!F12697  |
| RCEP E | 2025   | 2025 | 0            | E!G12697  |
| RCEP E | 2026   | 2026 | 0            | E!H12697  |
| RCEP E | 2027   | 2027 | 0            | E!I12697  |
| RCEP F | 2022   | 2022 | 0            | F!D12694  |
| RCEP F | 2023   | 2023 | 0            | F!E12694  |
| RCEP F | 2024   | 2024 | 0            | F!F12694  |
| RCEP F | 2025   | 2025 | 0            | F!G12694  |
| RCEP F | 2026   | 2026 | 0            | F!H12694  |
| RCEP F | 2027   | 2027 | 0            | F!I12694  |
| VIFTA  | 2024   | 2024 | 0            | VI!F11761 |
| VIFTA  | 2025   | 2025 | 0            | VI!G11761 |
| VIFTA  | 2026   | 2026 | 0            | VI!H11761 |
| VIFTA  | 2027   | 2027 | 0            | VI!I11761 |

### 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 8419.19 has 2 lines; 8419.19.90 is distinguished from its siblings by: Other.                      | 8419.19.10 Household type | 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 8419.19.90. 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 5% for 8419.19.90 was checked against BT2026 (cell BT2026!N13383), 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.