Vietnam Tariff Intelligence

HS 8419.39.90 detail

HS code	8419.39.90
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 / - Dryers: / - - Other: / - - - Other
Unit	chiếc
Generated	11/11/2026 16:22:54
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/84193990/

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!K13398
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13398
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13398
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
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!E12689
ATIGA	2022	2022	0	AT!E12630
ATIGA	2023	2023	0	AT!F12630
ATIGA	2024	2024	0	AT!G12630
ATIGA	2025	2025	0	AT!H12630
ATIGA	2026	2026	0	AT!I12630
ATIGA	2027	2027	0	AT!J12630
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12684
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12684
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12684
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12684
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12684
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12684
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12685
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12685
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12685
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12685
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12685
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12685
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12688
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12636
AIFTA	30/12/2022	2022	0	AI!F12644
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12644
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12644
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12644
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12644
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12644

VKFTA	2022	2022	0	VK!E12675
VKFTA	2023	2023	0	VK!F12675
VKFTA	2024	2024	0	VK!G12675
VKFTA	2025	2025	0	VK!H12675
VKFTA	2026	2026	0	VK!I12675
VKFTA	2027	2027	0	VK!J12675
VCFTA	2022	2022	0	VC!D12724
VCFTA	2023	2023	0	VC!E12724
VCFTA	2024	2024	0	VC!F12724
VCFTA	2025	2025	0	VC!G12724
VCFTA	2026	2026	0	VC!H12724
VCFTA	2027	2027	0	VC!I12724
VN-EAEU	2022	2022	0	EAV!D12707
VN-EAEU	2023	2023	0	EAV!E12707
VN-EAEU	2024	2024	0	EAV!F12707
VN-EAEU	2025	2025	0	EAV!G12707
VN-EAEU	2026	2026	0	EAV!H12707
VN-EAEU	2027	2027	0	EAV!I12707
AHKFTA	2022	2022	0	AKH!D12707
AHKFTA	2023	2023	0	AKH!E12707
AHKFTA	2024	2024	0	AKH!F12707
AHKFTA	2025	2025	0	AKH!G12707
AHKFTA	2026	2026	0	AKH!H12707
AHKFTA	2027	2027	0	AKH!I12707
EVFTA	2022	2022	0	EV-NK!D12722
EVFTA	2023	2023	0	EV-NK!E12722
EVFTA	2024	2024	0	EV-NK!F12722

EVFTA	2025	2025	0	EV-NK!G12722
EVFTA	2026	2026	0	EV-NK!H12722
EVFTA	2027	2027	0	EV-NK!I12722
UKVFTA	2022	2022	0	UKV!D12721
UKVFTA	2023	2023	0	UKV!E12721
UKVFTA	2024	2024	0	UKV!F12721
UKVFTA	2025	2025	0	UKV!G12721
UKVFTA	2026	2026	0	UKV!H12721
UKVFTA	2027	2027	0	UKV!I12721
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12701
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12701
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12701
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12701
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12701
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12701
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12701
RCEP A	2022	2022	0	RCEPT-A!D12709
RCEP A	2023	2023	0	RCEPT-A!E12709
RCEP A	2024	2024	0	RCEPT-A!F12709
RCEP A	2025	2025	0	RCEPT-A!G12709
RCEP A	2026	2026	0	RCEPT-A!H12709
RCEP A	2027	2027	0	RCEPT-A!I12709
RCEP B	2022	2022	0	B!D12709
RCEP B	2023	2023	0	B!E12709
RCEP B	2024	2024	0	B!F12709
RCEP B	2025	2025	0	B!G12709
RCEP B	2026	2026	0	B!H12709

RCEP B	2027	2027	0	B!I12709
RCEP C	2022	2022	0	C!D12709
RCEP C	2023	2023	0	C!E12709
RCEP C	2024	2024	0	C!F12709
RCEP C	2025	2025	0	C!G12709
RCEP C	2026	2026	0	C!H12709
RCEP C	2027	2027	0	C!I12709
RCEP D	2022	2022	0	D!D12708
RCEP D	2023	2023	0	D!E12708
RCEP D	2024	2024	0	D!F12708
RCEP D	2025	2025	0	D!G12708
RCEP D	2026	2026	0	D!H12708
RCEP D	2027	2027	0	D!I12708
RCEP E	2022	2022	0	E!D12712
RCEP E	2023	2023	0	E!E12712
RCEP E	2024	2024	0	E!F12712
RCEP E	2025	2025	0	E!G12712
RCEP E	2026	2026	0	E!H12712
RCEP E	2027	2027	0	E!I12712
RCEP F	2022	2022	0	F!D12709
RCEP F	2023	2023	0	F!E12709
RCEP F	2024	2024	0	F!F12709
RCEP F	2025	2025	0	F!G12709
RCEP F	2026	2026	0	F!H12709
RCEP F	2027	2027	0	F!I12709
VIFTA	2024	2024	0	VI!F11776
VIFTA	2025	2025	0	VI!G11776

VIFTA	2026	2026	0	VI!H11776
VIFTA	2027	2027	0	VI!I11776

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 8419.39 has 2 lines; 8419.39.90 is distinguished from its siblings by: Other.	8419.39.30 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, electrically operated	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8419.39.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8419.39.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8419.39.90. 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 8419.39.90 was checked against BT2026 (cell BT2026!N13398), 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.