Vietnam Tariff Intelligence

HS 8419.50.10 detail

HS code	8419.50.10
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 / - Heat exchange units: / - - Cooling towers
Unit	chiếc
Generated	11/11/2026 07:29:24
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/84195010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13403
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13403
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13403
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	2.1	2.1%	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!E12694
ATIGA	2022	2022	0	AT!E12635
ATIGA	2023	2023	0	AT!F12635
ATIGA	2024	2024	0	AT!G12635
ATIGA	2025	2025	0	AT!H12635
ATIGA	2026	2026	0	AT!I12635
ATIGA	2027	2027	0	AT!J12635
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12689
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12689
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12689
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12689
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12689
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12689
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12690
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12690
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12690
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12690
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12690
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12690
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12693
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12641
AIFTA	30/12/2022	2022	0	AI!F12649
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12649
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12649
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12649
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12649
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12649

VKFTA	2022	2022	0	VK!E12680
VKFTA	2023	2023	0	VK!F12680
VKFTA	2024	2024	0	VK!G12680
VKFTA	2025	2025	0	VK!H12680
VKFTA	2026	2026	0	VK!I12680
VKFTA	2027	2027	0	VK!J12680
VCFTA	2022	2022	3	VC!D12729
VCFTA	2023	2023	3	VC!E12729
VCFTA	2024	2024	0	VC!F12729
VCFTA	2025	2025	0	VC!G12729
VCFTA	2026	2026	0	VC!H12729
VCFTA	2027	2027	0	VC!I12729
VN-EAEU	2022	2022	0	EAV!D12712
VN-EAEU	2023	2023	0	EAV!E12712
VN-EAEU	2024	2024	0	EAV!F12712
VN-EAEU	2025	2025	0	EAV!G12712
VN-EAEU	2026	2026	0	EAV!H12712
VN-EAEU	2027	2027	0	EAV!I12712
AHKFTA	2022	2022	0	AKH!D12712
AHKFTA	2023	2023	0	AKH!E12712
AHKFTA	2024	2024	0	AKH!F12712
AHKFTA	2025	2025	0	AKH!G12712
AHKFTA	2026	2026	0	AKH!H12712
AHKFTA	2027	2027	0	AKH!I12712
EVFTA	2022	2022	0	EV-NK!D12727
EVFTA	2023	2023	0	EV-NK!E12727
EVFTA	2024	2024	0	EV-NK!F12727

EVFTA	2025	2025	0	EV-NK!G12727
EVFTA	2026	2026	0	EV-NK!H12727
EVFTA	2027	2027	0	EV-NK!I12727
UKVFTA	2022	2022	0	UKV!D12726
UKVFTA	2023	2023	0	UKV!E12726
UKVFTA	2024	2024	0	UKV!F12726
UKVFTA	2025	2025	0	UKV!G12726
UKVFTA	2026	2026	0	UKV!H12726
UKVFTA	2027	2027	0	UKV!I12726
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12706
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12706
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12706
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12706
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12706
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12706
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12706
RCEP A	2022	2022	0	RCEPT-A!D12714
RCEP A	2023	2023	0	RCEPT-A!E12714
RCEP A	2024	2024	0	RCEPT-A!F12714
RCEP A	2025	2025	0	RCEPT-A!G12714
RCEP A	2026	2026	0	RCEPT-A!H12714
RCEP A	2027	2027	0	RCEPT-A!I12714
RCEP B	2022	2022	0	B!D12714
RCEP B	2023	2023	0	B!E12714
RCEP B	2024	2024	0	B!F12714
RCEP B	2025	2025	0	B!G12714
RCEP B	2026	2026	0	B!H12714

RCEP B	2027	2027	0	B!I12714
RCEP C	2022	2022	0	C!D12714
RCEP C	2023	2023	0	C!E12714
RCEP C	2024	2024	0	C!F12714
RCEP C	2025	2025	0	C!G12714
RCEP C	2026	2026	0	C!H12714
RCEP C	2027	2027	0	C!I12714
RCEP D	2022	2022	0	D!D12713
RCEP D	2023	2023	0	D!E12713
RCEP D	2024	2024	0	D!F12713
RCEP D	2025	2025	0	D!G12713
RCEP D	2026	2026	0	D!H12713
RCEP D	2027	2027	0	D!I12713
RCEP E	2022	2022	0	E!D12717
RCEP E	2023	2023	0	E!E12717
RCEP E	2024	2024	0	E!F12717
RCEP E	2025	2025	0	E!G12717
RCEP E	2026	2026	0	E!H12717
RCEP E	2027	2027	0	E!I12717
RCEP F	2022	2022	0	F!D12714
RCEP F	2023	2023	0	F!E12714
RCEP F	2024	2024	0	F!F12714
RCEP F	2025	2025	0	F!G12714
RCEP F	2026	2026	0	F!H12714
RCEP F	2027	2027	0	F!I12714
VIFTA	2024	2024	2.7	VI!F11781
VIFTA	2025	2025	2.4	VI!G11781

VIFTA	2026	2026	2.1	VI!H11781
VIFTA	2027	2027	1.8	VI!I11781

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 8419.50 has 4 lines; 8419.50.10 is distinguished from its siblings by: Cooling towers.	8419.50.20 Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less; 8419.50.91 Electrically operated; 8419.50.92 Not electrically operated	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 8419.50.10. 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 3% for 8419.50.10 was checked against BT2026 (cell BT2026!N13403), 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.