

Detalle del SA 8419.50.10

Código SA	8419.50.10
Descripción	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
Unidad	chiếc
Generado	01/11/2026 01:11:24
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/84195010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13403
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13403
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13403
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) - 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	2.1	2,1%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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!!12713
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!!12717
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!!12714
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!!11781

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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.	Instrumento citado en la fuente; vigencia no verificada
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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.