Vietnam Tariff Intelligence

Detalle del SA 8419.90.12

Código SA	8419.90.12
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 / - Parts: / - - Of electrically operated articles: / - - - Parts of 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
Unidad	chiếc
Generado	30/10/2026 19:37:03
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/84199012/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13420
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13420
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13420
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
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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	0	0%	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!E12711
ATIGA	2022	2022	0	AT!E12652
ATIGA	2023	2023	0	AT!F12652
ATIGA	2024	2024	0	AT!G12652
ATIGA	2025	2025	0	AT!H12652
ATIGA	2026	2026	0	AT!I12652
ATIGA	2027	2027	0	AT!J12652

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12706
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12706
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12707
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12707
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12707
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12707
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12707
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12707
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12710
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12658
AIFTA	30/12/2022	2022	0	AI!F12666
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12666
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12666
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12666
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12666
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12666
VKFTA	2022	2022	0	VK!E12697
VKFTA	2023	2023	0	VK!F12697
VKFTA	2024	2024	0	VK!G12697
VKFTA	2025	2025	0	VK!H12697
VKFTA	2026	2026	0	VK!I12697
VKFTA	2027	2027	0	VK!J12697

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2022	2022	0	VC!D12746
VCFTA	2023	2023	0	VC!E12746
VCFTA	2024	2024	0	VC!F12746
VCFTA	2025	2025	0	VC!G12746
VCFTA	2026	2026	0	VC!H12746
VCFTA	2027	2027	0	VC!I12746
VN-EAEU	2022	2022	0	EAV!D12729
VN-EAEU	2023	2023	0	EAV!E12729
VN-EAEU	2024	2024	0	EAV!F12729
VN-EAEU	2025	2025	0	EAV!G12729
VN-EAEU	2026	2026	0	EAV!H12729
VN-EAEU	2027	2027	0	EAV!I12729
AHKFTA	2022	2022	0	AKH!D12729
AHKFTA	2023	2023	0	AKH!E12729
AHKFTA	2024	2024	0	AKH!F12729
AHKFTA	2025	2025	0	AKH!G12729
AHKFTA	2026	2026	0	AKH!H12729
AHKFTA	2027	2027	0	AKH!I12729
EVFTA	2022	2022	0	EV-NK!D12744
EVFTA	2023	2023	0	EV-NK!E12744
EVFTA	2024	2024	0	EV-NK!F12744
EVFTA	2025	2025	0	EV-NK!G12744
EVFTA	2026	2026	0	EV-NK!H12744
EVFTA	2027	2027	0	EV-NK!I12744
UKVFTA	2022	2022	0	UKV!D12743
UKVFTA	2023	2023	0	UKV!E12743

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2024	2024	0	UKV!F12743
UKVFTA	2025	2025	0	UKV!G12743
UKVFTA	2026	2026	0	UKV!H12743
UKVFTA	2027	2027	0	UKV!I12743
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12723
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12723
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12723
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12723
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12723
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12723
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12723
RCEP A	2022	2022	0	RCEPT-A!D12731
RCEP A	2023	2023	0	RCEPT-A!E12731
RCEP A	2024	2024	0	RCEPT-A!F12731
RCEP A	2025	2025	0	RCEPT-A!G12731
RCEP A	2026	2026	0	RCEPT-A!H12731
RCEP A	2027	2027	0	RCEPT-A!I12731
RCEP B	2022	2022	0	B!D12731
RCEP B	2023	2023	0	B!E12731
RCEP B	2024	2024	0	B!F12731
RCEP B	2025	2025	0	B!G12731
RCEP B	2026	2026	0	B!H12731
RCEP B	2027	2027	0	B!I12731
RCEP C	2022	2022	0	C!D12731
RCEP C	2023	2023	0	C!E12731
RCEP C	2024	2024	0	C!F12731

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2025	2025	0	C!G12731
RCEP C	2026	2026	0	C!H12731
RCEP C	2027	2027	0	C!I12731
RCEP D	2022	2022	0	D!D12730
RCEP D	2023	2023	0	D!E12730
RCEP D	2024	2024	0	D!F12730
RCEP D	2025	2025	0	D!G12730
RCEP D	2026	2026	0	D!H12730
RCEP D	2027	2027	0	D!I12730
RCEP E	2022	2022	0	E!D12734
RCEP E	2023	2023	0	E!E12734
RCEP E	2024	2024	0	E!F12734
RCEP E	2025	2025	0	E!G12734
RCEP E	2026	2026	0	E!H12734
RCEP E	2027	2027	0	E!I12734
RCEP F	2022	2022	0	F!D12731
RCEP F	2023	2023	0	F!E12731
RCEP F	2024	2024	0	F!F12731
RCEP F	2025	2025	0	F!G12731
RCEP F	2026	2026	0	F!H12731
RCEP F	2027	2027	0	F!I12731
VIFTA	2024	2024	0	VI!F11798
VIFTA	2025	2025	0	VI!G11798
VIFTA	2026	2026	0	VI!H11798
VIFTA	2027	2027	0	VI!I11798

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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 8419.90 has 5 lines; 8419.90.12 is distinguished from its siblings by: Parts of 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.	8419.90.13 Casings for cooling towers; 8419.90.19 Other; 8419.90.22 Of instantaneous gas water heaters, household type; 8419.90.29 Other	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 8419.90.12. 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 0% for 8419.90.12 was checked against BT2026 (cell BT2026!N13420), 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.