Vietnam Tariff Intelligence

HS 8401.40.00 detail

HS code	8401.40.00
Description	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation / - Parts of nuclear reactors
Unit	chiếc
Generated	03/11/2026 10:32:18
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://vietnamtariff.com/hs-code/84014000/

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!K12812
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12812
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12812
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12083
ATIGA	2022	2022	0	AT!E12026
ATIGA	2023	2023	0	AT!F12026
ATIGA	2024	2024	0	AT!G12026
ATIGA	2025	2025	0	AT!H12026
ATIGA	2026	2026	0	AT!I12026
ATIGA	2027	2027	0	AT!J12026
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12078
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12078
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12078

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12078
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12078
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12078
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12079
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12079
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12079
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12079
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12079
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12079
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12082
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12032
AIFTA	30/12/2022	2022	0	AI!F12038
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12038
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12038
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12038
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12038
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12038
VKFTA	2022	2022	0	VK!E12071
VKFTA	2023	2023	0	VK!F12071
VKFTA	2024	2024	0	VK!G12071
VKFTA	2025	2025	0	VK!H12071
VKFTA	2026	2026	0	VK!I12071
VKFTA	2027	2027	0	VK!J12071
VCFTA	2022	2022	0	VC!D12116
VCFTA	2023	2023	0	VC!E12116
VCFTA	2024	2024	0	VC!F12116

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12116
VCFTA	2026	2026	0	VC!H12116
VCFTA	2027	2027	0	VC!I12116
VN-EAEU	2022	2022	*	EAV!D12101
VN-EAEU	2023	2023	*	EAV!E12101
VN-EAEU	2024	2024	*	EAV!F12101
VN-EAEU	2025	2025	*	EAV!G12101
VN-EAEU	2026	2026	*	EAV!H12101
VN-EAEU	2027	2027	*	EAV!I12101
AHKFTA	2022	2022	0	AKH!D12101
AHKFTA	2023	2023	0	AKH!E12101
AHKFTA	2024	2024	0	AKH!F12101
AHKFTA	2025	2025	0	AKH!G12101
AHKFTA	2026	2026	0	AKH!H12101
AHKFTA	2027	2027	0	AKH!I12101
EVFTA	2022	2022	0	EV-NK!D12118
EVFTA	2023	2023	0	EV-NK!E12118
EVFTA	2024	2024	0	EV-NK!F12118
EVFTA	2025	2025	0	EV-NK!G12118
EVFTA	2026	2026	0	EV-NK!H12118
EVFTA	2027	2027	0	EV-NK!I12118
UKVFTA	2022	2022	0	UKV!D12117
UKVFTA	2023	2023	0	UKV!E12117
UKVFTA	2024	2024	0	UKV!F12117
UKVFTA	2025	2025	0	UKV!G12117
UKVFTA	2026	2026	0	UKV!H12117

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12117
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12064
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12064
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12064
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12064
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12064
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12064
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12064
RCEP A	2022	2022	0	RCEPT-A!D12101
RCEP A	2023	2023	0	RCEPT-A!E12101
RCEP A	2024	2024	0	RCEPT-A!F12101
RCEP A	2025	2025	0	RCEPT-A!G12101
RCEP A	2026	2026	0	RCEPT-A!H12101
RCEP A	2027	2027	0	RCEPT-A!I12101
RCEP B	2022	2022	0	B!D12101
RCEP B	2023	2023	0	B!E12101
RCEP B	2024	2024	0	B!F12101
RCEP B	2025	2025	0	B!G12101
RCEP B	2026	2026	0	B!H12101
RCEP B	2027	2027	0	B!I12101
RCEP C	2022	2022	0	C!D12101
RCEP C	2023	2023	0	C!E12101
RCEP C	2024	2024	0	C!F12101
RCEP C	2025	2025	0	C!G12101
RCEP C	2026	2026	0	C!H12101
RCEP C	2027	2027	0	C!I12101

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12100
RCEP D	2023	2023	0	D!E12100
RCEP D	2024	2024	0	D!F12100
RCEP D	2025	2025	0	D!G12100
RCEP D	2026	2026	0	D!H12100
RCEP D	2027	2027	0	D!I12100
RCEP E	2022	2022	0	E!D12104
RCEP E	2023	2023	0	E!E12104
RCEP E	2024	2024	0	E!F12104
RCEP E	2025	2025	0	E!G12104
RCEP E	2026	2026	0	E!H12104
RCEP E	2027	2027	0	E!I12104
RCEP F	2022	2022	0	F!D12101
RCEP F	2023	2023	0	F!E12101
RCEP F	2024	2024	0	F!F12101
RCEP F	2025	2025	0	F!G12101
RCEP F	2026	2026	0	F!H12101
RCEP F	2027	2027	0	F!I12101
VIFTA	2024	2024	0	VI!F11188
VIFTA	2025	2025	0	VI!G11188
VIFTA	2026	2026	0	VI!H11188
VIFTA	2027	2027	0	VI!I11188

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 8401.40.00. 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 0% for 8401.40.00 was checked against BT2026 (cell BT2026!N12812), 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

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.