Vietnam Tariff Intelligence

HS 8403.10.00 detail

HS code	8403.10.00
Description	Central heating boilers other than those of heading 84.02 / - Boilers
Unit	chiếc
Generated	08/11/2026 11:24:14
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/84031000/

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!K12839
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12839
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12839
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12112
ATIGA	2022	2022	0	AT!E12055

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F12055
ATIGA	2024	2024	0	AT!G12055
ATIGA	2025	2025	0	AT!H12055
ATIGA	2026	2026	0	AT!I12055
ATIGA	2027	2027	0	AT!J12055
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12107
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12107
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12107
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12107
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12107
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12107
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12108
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12108
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12108
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12108
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12108
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12108
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12111
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12061
AIFTA	30/12/2022	2022	0	AI!F12067
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12067
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12067
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12067
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12067
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12067
VKFTA	2022	2022	0	VK!E12100

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F12100
VKFTA	2024	2024	0	VK!G12100
VKFTA	2025	2025	0	VK!H12100
VKFTA	2026	2026	0	VK!I12100
VKFTA	2027	2027	0	VK!J12100
VCFTA	2022	2022	0	VC!D12145
VCFTA	2023	2023	0	VC!E12145
VCFTA	2024	2024	0	VC!F12145
VCFTA	2025	2025	0	VC!G12145
VCFTA	2026	2026	0	VC!H12145
VCFTA	2027	2027	0	VC!I12145
VN-EAEU	2022	2022	0	EAV!D12130
VN-EAEU	2023	2023	0	EAV!E12130
VN-EAEU	2024	2024	0	EAV!F12130
VN-EAEU	2025	2025	0	EAV!G12130
VN-EAEU	2026	2026	0	EAV!H12130
VN-EAEU	2027	2027	0	EAV!I12130
AHKFTA	2022	2022	0	AKH!D12130
AHKFTA	2023	2023	0	AKH!E12130
AHKFTA	2024	2024	0	AKH!F12130
AHKFTA	2025	2025	0	AKH!G12130
AHKFTA	2026	2026	0	AKH!H12130
AHKFTA	2027	2027	0	AKH!I12130
EVFTA	2022	2022	0	EV-NK!D12147
EVFTA	2023	2023	0	EV-NK!E12147
EVFTA	2024	2024	0	EV-NK!F12147

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12147
EVFTA	2026	2026	0	EV-NK!H12147
EVFTA	2027	2027	0	EV-NK!I12147
UKVFTA	2022	2022	0	UKV!D12146
UKVFTA	2023	2023	0	UKV!E12146
UKVFTA	2024	2024	0	UKV!F12146
UKVFTA	2025	2025	0	UKV!G12146
UKVFTA	2026	2026	0	UKV!H12146
UKVFTA	2027	2027	0	UKV!I12146
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12093
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12093
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12093
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12093
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12093
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12093
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12093
RCEP A	2022	2022	0	RCEPT-A!D12130
RCEP A	2023	2023	0	RCEPT-A!E12130
RCEP A	2024	2024	0	RCEPT-A!F12130
RCEP A	2025	2025	0	RCEPT-A!G12130
RCEP A	2026	2026	0	RCEPT-A!H12130
RCEP A	2027	2027	0	RCEPT-A!I12130
RCEP B	2022	2022	0	B!D12130
RCEP B	2023	2023	0	B!E12130
RCEP B	2024	2024	0	B!F12130
RCEP B	2025	2025	0	B!G12130

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H12130
RCEP B	2027	2027	0	B!I12130
RCEP C	2022	2022	0	C!D12130
RCEP C	2023	2023	0	C!E12130
RCEP C	2024	2024	0	C!F12130
RCEP C	2025	2025	0	C!G12130
RCEP C	2026	2026	0	C!H12130
RCEP C	2027	2027	0	C!I12130
RCEP D	2022	2022	0	D!D12129
RCEP D	2023	2023	0	D!E12129
RCEP D	2024	2024	0	D!F12129
RCEP D	2025	2025	0	D!G12129
RCEP D	2026	2026	0	D!H12129
RCEP D	2027	2027	0	D!I12129
RCEP E	2022	2022	0	E!D12133
RCEP E	2023	2023	0	E!E12133
RCEP E	2024	2024	0	E!F12133
RCEP E	2025	2025	0	E!G12133
RCEP E	2026	2026	0	E!H12133
RCEP E	2027	2027	0	E!I12133
RCEP F	2022	2022	0	F!D12130
RCEP F	2023	2023	0	F!E12130
RCEP F	2024	2024	0	F!F12130
RCEP F	2025	2025	0	F!G12130
RCEP F	2026	2026	0	F!H12130
RCEP F	2027	2027	0	F!I12130

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F11215
VIFTA	2025	2025	0	VI!G11215
VIFTA	2026	2026	0	VI!H11215
VIFTA	2027	2027	0	VI!I11215

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
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 8403.10.00. 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 8403.10.00 was checked against BT2026 (cell BT2026!N12839), 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
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.