Vietnam Tariff Intelligence

HS 8404.90.21 detail

HS code	8404.90.21
Description	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units / - Parts: / - - Of goods of subheading 8404.10.20: / - - - Bodies, shells or casings
Unit	chiếc
Generated	05/11/2026 22:43:55
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/84049021/

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!K12855
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12855
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12855
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(-KH)	0% (except KH)	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-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!E12129
ATIGA	2022	2022	0	AT!E12072
ATIGA	2023	2023	0	AT!F12072
ATIGA	2024	2024	0	AT!G12072
ATIGA	2025	2025	0	AT!H12072
ATIGA	2026	2026	0	AT!I12072
ATIGA	2027	2027	0	AT!J12072
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12124
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12124
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12124

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12124
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12124
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12124
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12125
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12125
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12125
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12125
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12125
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12125
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12128
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12078
AIFTA	30/12/2022	2022	0	AI!F12084
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12084
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12084
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12084
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12084
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12084
VKFTA	2022	2022	0	VK!E12117
VKFTA	2023	2023	0	VK!F12117
VKFTA	2024	2024	0	VK!G12117
VKFTA	2025	2025	0	VK!H12117
VKFTA	2026	2026	0	VK!I12117
VKFTA	2027	2027	0	VK!J12117
VCFTA	2022	2022	0	VC!D12162
VCFTA	2023	2023	0	VC!E12162
VCFTA	2024	2024	0	VC!F12162

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12162
VCFTA	2026	2026	0	VC!H12162
VCFTA	2027	2027	0	VC!I12162
VN-EAEU	2022	2022	0	EAV!D12147
VN-EAEU	2023	2023	0	EAV!E12147
VN-EAEU	2024	2024	0	EAV!F12147
VN-EAEU	2025	2025	0	EAV!G12147
VN-EAEU	2026	2026	0	EAV!H12147
VN-EAEU	2027	2027	0	EAV!I12147
AHKFTA	2022	2022	0	AKH!D12147
AHKFTA	2023	2023	0	AKH!E12147
AHKFTA	2024	2024	0	AKH!F12147
AHKFTA	2025	2025	0	AKH!G12147
AHKFTA	2026	2026	0	AKH!H12147
AHKFTA	2027	2027	0	AKH!I12147
EVFTA	2022	2022	0	EV-NK!D12164
EVFTA	2023	2023	0	EV-NK!E12164
EVFTA	2024	2024	0	EV-NK!F12164
EVFTA	2025	2025	0	EV-NK!G12164
EVFTA	2026	2026	0	EV-NK!H12164
EVFTA	2027	2027	0	EV-NK!I12164
UKVFTA	2022	2022	0	UKV!D12163
UKVFTA	2023	2023	0	UKV!E12163
UKVFTA	2024	2024	0	UKV!F12163
UKVFTA	2025	2025	0	UKV!G12163
UKVFTA	2026	2026	0	UKV!H12163

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12163
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12110
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12110
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12110
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12110
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12110
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12110
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12110
RCEP A	2022	2022	0	RCEPT-A!D12147
RCEP A	2023	2023	0	RCEPT-A!E12147
RCEP A	2024	2024	0	RCEPT-A!F12147
RCEP A	2025	2025	0	RCEPT-A!G12147
RCEP A	2026	2026	0	RCEPT-A!H12147
RCEP A	2027	2027	0	RCEPT-A!I12147
RCEP B	2022	2022	0	B!D12147
RCEP B	2023	2023	0	B!E12147
RCEP B	2024	2024	0	B!F12147
RCEP B	2025	2025	0	B!G12147
RCEP B	2026	2026	0	B!H12147
RCEP B	2027	2027	0	B!I12147
RCEP C	2022	2022	0	C!D12147
RCEP C	2023	2023	0	C!E12147
RCEP C	2024	2024	0	C!F12147
RCEP C	2025	2025	0	C!G12147
RCEP C	2026	2026	0	C!H12147
RCEP C	2027	2027	0	C!I12147

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12146
RCEP D	2023	2023	0	D!E12146
RCEP D	2024	2024	0	D!F12146
RCEP D	2025	2025	0	D!G12146
RCEP D	2026	2026	0	D!H12146
RCEP D	2027	2027	0	D!I12146
RCEP E	2022	2022	0	E!D12150
RCEP E	2023	2023	0	E!E12150
RCEP E	2024	2024	0	E!F12150
RCEP E	2025	2025	0	E!G12150
RCEP E	2026	2026	0	E!H12150
RCEP E	2027	2027	0	E!I12150
RCEP F	2022	2022	0	F!D12147
RCEP F	2023	2023	0	F!E12147
RCEP F	2024	2024	0	F!F12147
RCEP F	2025	2025	0	F!G12147
RCEP F	2026	2026	0	F!H12147
RCEP F	2027	2027	0	F!I12147
VIFTA	2024	2024	0	VI!F11231
VIFTA	2025	2025	0	VI!G11231
VIFTA	2026	2026	0	VI!H11231
VIFTA	2027	2027	0	VI!I11231

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8404.90 has 5 lines; 8404.90.21 is distinguished from its siblings by: Bodies, shells or casings.	8404.90.11 Bodies, shells or casings; 8404.90.19 Other; 8404.90.29 Other; 8404.90.90 Other	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 8404.90.21. 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 8404.90.21 was checked against BT2026 (cell BT2026!N12855), 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.