Vietnam Tariff Intelligence

HS 8419.35.10 detail

HS code	8419.35.10
Description	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 / - Dryers: / - - Other, for wood, paper pulp, paper or paperboard: / - - - Electrically operated
Unit	chiếc
Generated	03/11/2026 13:11:26
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/84193510/

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!K13394
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13394
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13394
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
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!E12685
ATIGA	2022	2022	0	AT!E12626
ATIGA	2023	2023	0	AT!F12626
ATIGA	2024	2024	0	AT!G12626
ATIGA	2025	2025	0	AT!H12626
ATIGA	2026	2026	0	AT!I12626
ATIGA	2027	2027	0	AT!J12626
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12680
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12680
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12680
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12680
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12680
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12680
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12681
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12681
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12681
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12681
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12681
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12681
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12684
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12632
AIFTA	30/12/2022	2022	0	AI!F12640
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12640
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12640
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12640
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12640
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12640

VKFTA	2022	2022	0	VK!E12671
VKFTA	2023	2023	0	VK!F12671
VKFTA	2024	2024	0	VK!G12671
VKFTA	2025	2025	0	VK!H12671
VKFTA	2026	2026	0	VK!I12671
VKFTA	2027	2027	0	VK!J12671
VCFTA	2022	2022	0	VC!D12720
VCFTA	2023	2023	0	VC!E12720
VCFTA	2024	2024	0	VC!F12720
VCFTA	2025	2025	0	VC!G12720
VCFTA	2026	2026	0	VC!H12720
VCFTA	2027	2027	0	VC!I12720
VN-EAEU	2022	2022	0	EAV!D12703
VN-EAEU	2023	2023	0	EAV!E12703
VN-EAEU	2024	2024	0	EAV!F12703
VN-EAEU	2025	2025	0	EAV!G12703
VN-EAEU	2026	2026	0	EAV!H12703
VN-EAEU	2027	2027	0	EAV!I12703
AHKFTA	2022	2022	0	AKH!D12703
AHKFTA	2023	2023	0	AKH!E12703
AHKFTA	2024	2024	0	AKH!F12703
AHKFTA	2025	2025	0	AKH!G12703
AHKFTA	2026	2026	0	AKH!H12703
AHKFTA	2027	2027	0	AKH!I12703
EVFTA	2022	2022	0	EV-NK!D12718
EVFTA	2023	2023	0	EV-NK!E12718
EVFTA	2024	2024	0	EV-NK!F12718

EVFTA	2025	2025	0	EV-NK!G12718
EVFTA	2026	2026	0	EV-NK!H12718
EVFTA	2027	2027	0	EV-NK!I12718
UKVFTA	2022	2022	0	UKV!D12717
UKVFTA	2023	2023	0	UKV!E12717
UKVFTA	2024	2024	0	UKV!F12717
UKVFTA	2025	2025	0	UKV!G12717
UKVFTA	2026	2026	0	UKV!H12717
UKVFTA	2027	2027	0	UKV!I12717
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12697
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12697
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12697
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12697
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12697
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12697
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12697
RCEP A	2022	2022	0	RCEPT-A!D12705
RCEP A	2023	2023	0	RCEPT-A!E12705
RCEP A	2024	2024	0	RCEPT-A!F12705
RCEP A	2025	2025	0	RCEPT-A!G12705
RCEP A	2026	2026	0	RCEPT-A!H12705
RCEP A	2027	2027	0	RCEPT-A!I12705
RCEP B	2022	2022	0	B!D12705
RCEP B	2023	2023	0	B!E12705
RCEP B	2024	2024	0	B!F12705
RCEP B	2025	2025	0	B!G12705
RCEP B	2026	2026	0	B!H12705

RCEP B	2027	2027	0	B!I12705
RCEP C	2022	2022	0	C!D12705
RCEP C	2023	2023	0	C!E12705
RCEP C	2024	2024	0	C!F12705
RCEP C	2025	2025	0	C!G12705
RCEP C	2026	2026	0	C!H12705
RCEP C	2027	2027	0	C!I12705
RCEP D	2022	2022	0	D!D12704
RCEP D	2023	2023	0	D!E12704
RCEP D	2024	2024	0	D!F12704
RCEP D	2025	2025	0	D!G12704
RCEP D	2026	2026	0	D!H12704
RCEP D	2027	2027	0	D!I12704
RCEP E	2022	2022	0	E!D12708
RCEP E	2023	2023	0	E!E12708
RCEP E	2024	2024	0	E!F12708
RCEP E	2025	2025	0	E!G12708
RCEP E	2026	2026	0	E!H12708
RCEP E	2027	2027	0	E!I12708
RCEP F	2022	2022	0	F!D12705
RCEP F	2023	2023	0	F!E12705
RCEP F	2024	2024	0	F!F12705
RCEP F	2025	2025	0	F!G12705
RCEP F	2026	2026	0	F!H12705
RCEP F	2027	2027	0	F!I12705
VIFTA	2024	2024	0	VI!F11772
VIFTA	2025	2025	0	VI!G11772

VIFTA	2026	2026	0	VI!H11772
VIFTA	2027	2027	0	VI!I11772

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8419.35 has 2 lines; 8419.35.10 is distinguished from its siblings by: Electrically operated.	8419.35.20 Not electrically operated	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8419.35.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8419.35.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "5/8/10".		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 8419.35.10. 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 8419.35.10 was checked against BT2026 (cell BT2026!N13394), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.