Vietnam Tariff Intelligence

HS 8514.39.90 detail

HS code	8514.39.90
Description	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss / - Other furnaces and ovens: / - - Other: / - - - Other
Unit	chiếc
Generated	02/11/2026 16:49:16
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/85143990/

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!K15262
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15262
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15262
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!E14568
ATIGA	2022	2022	0	AT!E14509
ATIGA	2023	2023	0	AT!F14509
ATIGA	2024	2024	0	AT!G14509
ATIGA	2025	2025	0	AT!H14509
ATIGA	2026	2026	0	AT!I14509
ATIGA	2027	2027	0	AT!J14509
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14563
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14563
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14563

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14563
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14563
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14563
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14564
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14564
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14564
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14564
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14564
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14564
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14567
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14515
AIFTA	30/12/2022	2022	0	AI!F14523
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14523
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14523
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14523
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14523
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14523
VKFTA	2022	2022	0	VK!E14554
VKFTA	2023	2023	0	VK!F14554
VKFTA	2024	2024	0	VK!G14554
VKFTA	2025	2025	0	VK!H14554
VKFTA	2026	2026	0	VK!I14554
VKFTA	2027	2027	0	VK!J14554
VCFTA	2022	2022	0	VC!D14609
VCFTA	2023	2023	0	VC!E14609
VCFTA	2024	2024	0	VC!F14609

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14609
VCFTA	2026	2026	0	VC!H14609
VCFTA	2027	2027	0	VC!I14609
VN-EAEU	2022	2022	*	EAV!D14586
VN-EAEU	2023	2023	*	EAV!E14586
VN-EAEU	2024	2024	*	EAV!F14586
VN-EAEU	2025	2025	*	EAV!G14586
VN-EAEU	2026	2026	*	EAV!H14586
VN-EAEU	2027	2027	*	EAV!I14586
AHKFTA	2022	2022	0	AKH!D14586
AHKFTA	2023	2023	0	AKH!E14586
AHKFTA	2024	2024	0	AKH!F14586
AHKFTA	2025	2025	0	AKH!G14586
AHKFTA	2026	2026	0	AKH!H14586
AHKFTA	2027	2027	0	AKH!I14586
EVFTA	2022	2022	0	EV-NK!D14601
EVFTA	2023	2023	0	EV-NK!E14601
EVFTA	2024	2024	0	EV-NK!F14601
EVFTA	2025	2025	0	EV-NK!G14601
EVFTA	2026	2026	0	EV-NK!H14601
EVFTA	2027	2027	0	EV-NK!I14601
UKVFTA	2022	2022	0	UKV!D14600
UKVFTA	2023	2023	0	UKV!E14600
UKVFTA	2024	2024	0	UKV!F14600
UKVFTA	2025	2025	0	UKV!G14600
UKVFTA	2026	2026	0	UKV!H14600

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14600
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14593
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14593
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14593
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14593
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14593
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14593
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14593
RCEP A	2022	2022	0	RCEPT-A!D14588
RCEP A	2023	2023	0	RCEPT-A!E14588
RCEP A	2024	2024	0	RCEPT-A!F14588
RCEP A	2025	2025	0	RCEPT-A!G14588
RCEP A	2026	2026	0	RCEPT-A!H14588
RCEP A	2027	2027	0	RCEPT-A!I14588
RCEP B	2022	2022	0	B!D14588
RCEP B	2023	2023	0	B!E14588
RCEP B	2024	2024	0	B!F14588
RCEP B	2025	2025	0	B!G14588
RCEP B	2026	2026	0	B!H14588
RCEP B	2027	2027	0	B!I14588
RCEP C	2022	2022	0	C!D14588
RCEP C	2023	2023	0	C!E14588
RCEP C	2024	2024	0	C!F14588
RCEP C	2025	2025	0	C!G14588
RCEP C	2026	2026	0	C!H14588
RCEP C	2027	2027	0	C!I14588

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14587
RCEP D	2023	2023	0	D!E14587
RCEP D	2024	2024	0	D!F14587
RCEP D	2025	2025	0	D!G14587
RCEP D	2026	2026	0	D!H14587
RCEP D	2027	2027	0	D!I14587
RCEP E	2022	2022	0	E!D14591
RCEP E	2023	2023	0	E!E14591
RCEP E	2024	2024	0	E!F14591
RCEP E	2025	2025	0	E!G14591
RCEP E	2026	2026	0	E!H14591
RCEP E	2027	2027	0	E!I14591
RCEP F	2022	2022	0	F!D14588
RCEP F	2023	2023	0	F!E14588
RCEP F	2024	2024	0	F!F14588
RCEP F	2025	2025	0	F!G14588
RCEP F	2026	2026	0	F!H14588
RCEP F	2027	2027	0	F!I14588
VIFTA	2024	2024	0	VI!F13576
VIFTA	2025	2025	0	VI!G13576
VIFTA	2026	2026	0	VI!H13576
VIFTA	2027	2027	0	VI!I13576

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 8514.39 has 2 lines; 8514.39.90 is distinguished from its siblings by: Other.	8514.39.10 For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	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	8514.39.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8514.39.90	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 "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 8514.39.90. 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 8514.39.90 was checked against BT2026 (cell BT2026!N15262), 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.