HS 8514.40.00 detail

HS code	8514.40.00
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 equipment for the heat treatment of materials by induction or dielectric loss
Unit	chiếc
Generated	03/11/2026 08:55:29
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/85144000/

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!K15263
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15263
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15263
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-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!E14569
ATIGA	2022	2022	0	AT!E14510
ATIGA	2023	2023	0	AT!F14510
ATIGA	2024	2024	0	AT!G14510
ATIGA	2025	2025	0	AT!H14510
ATIGA	2026	2026	0	AT!I14510
ATIGA	2027	2027	0	AT!J14510
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14564
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14564
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14564
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14564

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14564
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14564
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14565
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14565
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14565
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14565
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14565
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14565
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14568
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14516
AIFTA	30/12/2022	2022	0	AI!F14524
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14524
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14524
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14524
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14524
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14524
VKFTA	2022	2022	0	VK!E14555
VKFTA	2023	2023	0	VK!F14555
VKFTA	2024	2024	0	VK!G14555
VKFTA	2025	2025	0	VK!H14555
VKFTA	2026	2026	0	VK!I14555
VKFTA	2027	2027	0	VK!J14555
VCFTA	2022	2022	0	VC!D14610
VCFTA	2023	2023	0	VC!E14610
VCFTA	2024	2024	0	VC!F14610
VCFTA	2025	2025	0	VC!G14610

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14610
VCFTA	2027	2027	0	VC!I14610
VN-EAEU	2022	2022	*	EAV!D14587
VN-EAEU	2023	2023	*	EAV!E14587
VN-EAEU	2024	2024	*	EAV!F14587
VN-EAEU	2025	2025	*	EAV!G14587
VN-EAEU	2026	2026	*	EAV!H14587
VN-EAEU	2027	2027	*	EAV!I14587
AHKFTA	2022	2022	0	AKH!D14587
AHKFTA	2023	2023	0	AKH!E14587
AHKFTA	2024	2024	0	AKH!F14587
AHKFTA	2025	2025	0	AKH!G14587
AHKFTA	2026	2026	0	AKH!H14587
AHKFTA	2027	2027	0	AKH!I14587
EVFTA	2022	2022	0	EV-NK!D14602
EVFTA	2023	2023	0	EV-NK!E14602
EVFTA	2024	2024	0	EV-NK!F14602
EVFTA	2025	2025	0	EV-NK!G14602
EVFTA	2026	2026	0	EV-NK!H14602
EVFTA	2027	2027	0	EV-NK!I14602
UKVFTA	2022	2022	0	UKV!D14601
UKVFTA	2023	2023	0	UKV!E14601
UKVFTA	2024	2024	0	UKV!F14601
UKVFTA	2025	2025	0	UKV!G14601
UKVFTA	2026	2026	0	UKV!H14601
UKVFTA	2027	2027	0	UKV!I14601

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14594
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14594
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14594
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14594
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14594
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14594
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14594
RCEP A	2022	2022	0	RCEPT-A!D14589
RCEP A	2023	2023	0	RCEPT-A!E14589
RCEP A	2024	2024	0	RCEPT-A!F14589
RCEP A	2025	2025	0	RCEPT-A!G14589
RCEP A	2026	2026	0	RCEPT-A!H14589
RCEP A	2027	2027	0	RCEPT-A!I14589
RCEP B	2022	2022	0	B!D14589
RCEP B	2023	2023	0	B!E14589
RCEP B	2024	2024	0	B!F14589
RCEP B	2025	2025	0	B!G14589
RCEP B	2026	2026	0	B!H14589
RCEP B	2027	2027	0	B!I14589
RCEP C	2022	2022	0	C!D14589
RCEP C	2023	2023	0	C!E14589
RCEP C	2024	2024	0	C!F14589
RCEP C	2025	2025	0	C!G14589
RCEP C	2026	2026	0	C!H14589
RCEP C	2027	2027	0	C!I14589
RCEP D	2022	2022	0	D!D14588

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14588
RCEP D	2024	2024	0	D!F14588
RCEP D	2025	2025	0	D!G14588
RCEP D	2026	2026	0	D!H14588
RCEP D	2027	2027	0	D!I14588
RCEP E	2022	2022	0	E!D14592
RCEP E	2023	2023	0	E!E14592
RCEP E	2024	2024	0	E!F14592
RCEP E	2025	2025	0	E!G14592
RCEP E	2026	2026	0	E!H14592
RCEP E	2027	2027	0	E!I14592
RCEP F	2022	2022	0	F!D14589
RCEP F	2023	2023	0	F!E14589
RCEP F	2024	2024	0	F!F14589
RCEP F	2025	2025	0	F!G14589
RCEP F	2026	2026	0	F!H14589
RCEP F	2027	2027	0	F!I14589
VIFTA	2024	2024	0	VI!F13577
VIFTA	2025	2025	0	VI!G13577
VIFTA	2026	2026	0	VI!H13577
VIFTA	2027	2027	0	VI!I13577

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8514.40.00. 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 8514.40.00 was checked against BT2026 (cell BT2026!N15263), 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.