Vietnam Tariff Intelligence

HS 8402.12.21 detail

HS code	8402.12.21
Description	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers / - Steam or other vapour generating boilers: / - - Watertube boilers with a steam production not exceeding 45 t per hour: / - - - Not electrically operated: / - - - - Boilers with a steam production exceeding 15 t per hour
Unit	chiếc
Generated	05/11/2026 20:34:38
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/84021221/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12823
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N12823
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12823
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 (-KH)	0% (except KH)	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	3.5	3.5%	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!E12095
ATIGA	2022	2022	0	AT!E12038
ATIGA	2023	2023	0	AT!F12038
ATIGA	2024	2024	0	AT!G12038
ATIGA	2025	2025	0	AT!H12038
ATIGA	2026	2026	0	AT!I12038
ATIGA	2027	2027	0	AT!J12038
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12090
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12090
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12090
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12090

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12090
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12090
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12091
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12091
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12091
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12091
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12091
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12091
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12094
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12044
AIFTA	30/12/2022	2022	0	AI!F12050
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12050
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12050
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12050
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12050
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12050
VKFTA	2022	2022	0	VK!E12083
VKFTA	2023	2023	0	VK!F12083
VKFTA	2024	2024	0	VK!G12083
VKFTA	2025	2025	0	VK!H12083
VKFTA	2026	2026	0	VK!I12083
VKFTA	2027	2027	0	VK!J12083
VCFTA	2022	2022	3	VC!D12128
VCFTA	2023	2023	3	VC!E12128
VCFTA	2024	2024	0	VC!F12128
VCFTA	2025	2025	0	VC!G12128

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12128
VCFTA	2027	2027	0	VC!I12128
VN-EAEU	2022	2022	0	EAV!D12113
VN-EAEU	2023	2023	0	EAV!E12113
VN-EAEU	2024	2024	0	EAV!F12113
VN-EAEU	2025	2025	0	EAV!G12113
VN-EAEU	2026	2026	0	EAV!H12113
VN-EAEU	2027	2027	0	EAV!I12113
AHKFTA	2022	2022	0	AKH!D12113
AHKFTA	2023	2023	0	AKH!E12113
AHKFTA	2024	2024	0	AKH!F12113
AHKFTA	2025	2025	0	AKH!G12113
AHKFTA	2026	2026	0	AKH!H12113
AHKFTA	2027	2027	0	AKH!I12113
EVFTA	2022	2022	0	EV-NK!D12130
EVFTA	2023	2023	0	EV-NK!E12130
EVFTA	2024	2024	0	EV-NK!F12130
EVFTA	2025	2025	0	EV-NK!G12130
EVFTA	2026	2026	0	EV-NK!H12130
EVFTA	2027	2027	0	EV-NK!I12130
UKVFTA	2022	2022	0	UKV!D12129
UKVFTA	2023	2023	0	UKV!E12129
UKVFTA	2024	2024	0	UKV!F12129
UKVFTA	2025	2025	0	UKV!G12129
UKVFTA	2026	2026	0	UKV!H12129
UKVFTA	2027	2027	0	UKV!I12129

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12076
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12076
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12076
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12076
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12076
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12076
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12076
RCEP A	2022	2022	0	RCEPT-A!D12113
RCEP A	2023	2023	0	RCEPT-A!E12113
RCEP A	2024	2024	0	RCEPT-A!F12113
RCEP A	2025	2025	0	RCEPT-A!G12113
RCEP A	2026	2026	0	RCEPT-A!H12113
RCEP A	2027	2027	0	RCEPT-A!I12113
RCEP B	2022	2022	0	B!D12113
RCEP B	2023	2023	0	B!E12113
RCEP B	2024	2024	0	B!F12113
RCEP B	2025	2025	0	B!G12113
RCEP B	2026	2026	0	B!H12113
RCEP B	2027	2027	0	B!I12113
RCEP C	2022	2022	0	C!D12113
RCEP C	2023	2023	0	C!E12113
RCEP C	2024	2024	0	C!F12113
RCEP C	2025	2025	0	C!G12113
RCEP C	2026	2026	0	C!H12113
RCEP C	2027	2027	0	C!I12113
RCEP D	2022	2022	0	D!D12112

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12112
RCEP D	2024	2024	0	D!F12112
RCEP D	2025	2025	0	D!G12112
RCEP D	2026	2026	0	D!H12112
RCEP D	2027	2027	0	D!I12112
RCEP E	2022	2022	0	E!D12116
RCEP E	2023	2023	0	E!E12116
RCEP E	2024	2024	0	E!F12116
RCEP E	2025	2025	0	E!G12116
RCEP E	2026	2026	0	E!H12116
RCEP E	2027	2027	0	E!I12116
RCEP F	2022	2022	0	F!D12113
RCEP F	2023	2023	0	F!E12113
RCEP F	2024	2024	0	F!F12113
RCEP F	2025	2025	0	F!G12113
RCEP F	2026	2026	0	F!H12113
RCEP F	2027	2027	0	F!I12113
VIFTA	2024	2024	4,5	VI!F11199
VIFTA	2025	2025	4	VI!G11199
VIFTA	2026	2026	3.5	VI!H11199
VIFTA	2027	2027	3	VI!I11199

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8402.12 has 4 lines; 8402.12.21 is distinguished from its siblings by: Boilers with a steam production exceeding 15 t per hour.	8402.12.11 Boilers with a steam production exceeding 15 t per hour; 8402.12.19 Other; 8402.12.29 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 8402.12.21. 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 5% for 8402.12.21 was checked against BT2026 (cell BT2026!N12823), 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.