

HS 8402.12.29 detail

|                     |                                                                                                                                                                                                                                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8402.12.29                                                                                                                                                                                                                                                                                                                                     |
| 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: / - - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                          |
| Generated           | 30/10/2026 23:01:00                                                                                                                                                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/84021229/">https://vietnamtariff.com/hs-code/84021229/</a>                                                                                                                                                                                                                                          |

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!K12824 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12824 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12824 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0 (-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0       | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex B)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |

|         |     |         |                        |                       |                       |                |               |
|---------|-----|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0   | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0   | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 3.5 | 3.5%    | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E12096 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12039 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12039 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12039 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12039 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12039 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12039 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12091 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12091 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12091 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12091 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12091   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12091   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12092   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12092   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12092   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12092   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12092   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12092   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12095   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12045 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F12051   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G12051   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H12051   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I12051   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J12051   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K12051   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12084   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12084   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12084   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12084   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12084   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12084   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D12129   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E12129   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12129   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12129   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12129    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12129    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12114   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12114   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12114   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12114   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12114   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12114   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D12114   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E12114   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F12114   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G12114   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H12114   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12114   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D12131 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E12131 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F12131 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G12131 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H12131 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12131 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D12130   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E12130   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F12130   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G12130   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H12130   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12130   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12077   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12077   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12077   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12077   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12077   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12077   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12077   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D12114 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E12114 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F12114 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G12114 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H12114 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I12114 |
| RCEP B | 2022   | 2022           | 0            | B!D12114       |
| RCEP B | 2023   | 2023           | 0            | B!E12114       |
| RCEP B | 2024   | 2024           | 0            | B!F12114       |
| RCEP B | 2025   | 2025           | 0            | B!G12114       |
| RCEP B | 2026   | 2026           | 0            | B!H12114       |
| RCEP B | 2027   | 2027           | 0            | B!I12114       |
| RCEP C | 2022   | 2022           | 0            | C!D12114       |
| RCEP C | 2023   | 2023           | 0            | C!E12114       |
| RCEP C | 2024   | 2024           | 0            | C!F12114       |
| RCEP C | 2025   | 2025           | 0            | C!G12114       |
| RCEP C | 2026   | 2026           | 0            | C!H12114       |
| RCEP C | 2027   | 2027           | 0            | C!I12114       |
| RCEP D | 2022   | 2022           | 0            | D!D12113       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E12113  |
| RCEP D | 2024   | 2024 | 0            | D!F12113  |
| RCEP D | 2025   | 2025 | 0            | D!G12113  |
| RCEP D | 2026   | 2026 | 0            | D!H12113  |
| RCEP D | 2027   | 2027 | 0            | D!I12113  |
| RCEP E | 2022   | 2022 | 0            | E!D12117  |
| RCEP E | 2023   | 2023 | 0            | E!E12117  |
| RCEP E | 2024   | 2024 | 0            | E!F12117  |
| RCEP E | 2025   | 2025 | 0            | E!G12117  |
| RCEP E | 2026   | 2026 | 0            | E!H12117  |
| RCEP E | 2027   | 2027 | 0            | E!I12117  |
| RCEP F | 2022   | 2022 | 0            | F!D12114  |
| RCEP F | 2023   | 2023 | 0            | F!E12114  |
| RCEP F | 2024   | 2024 | 0            | F!F12114  |
| RCEP F | 2025   | 2025 | 0            | F!G12114  |
| RCEP F | 2026   | 2026 | 0            | F!H12114  |
| RCEP F | 2027   | 2027 | 0            | F!I12114  |
| VIFTA  | 2024   | 2024 | 4.5          | VI!F11200 |
| VIFTA  | 2025   | 2025 | 4            | VI!G11200 |
| VIFTA  | 2026   | 2026 | 3.5          | VI!H11200 |
| VIFTA  | 2027   | 2027 | 3            | VI!I11200 |

**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 KTCN về CL khi NK (01/2021/TT-BLĐTĐBXH)            |                                                                                                                                                          | 01/2021/TT-BLĐTĐBXH | 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; 8402.12.29 is distinguished from its siblings by: Other.             | 8402.12.11 Boilers with a steam production exceeding 15 t per hour; 8402.12.19 Other; 8402.12.21 Boilers with a steam production exceeding 15 t per hour | 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 8402.12.29. 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 8402.12.29 was checked against BT2026 (cell BT2026!N12824), 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) |

**Item policy**

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.