Vietnam Tariff Intelligence

HS 8404.20.00 detail

HS code	8404.20.00
Description	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units / - Condensers for steam or other vapour power units
Unit	chiếc
Generated	08/11/2026 12:12:46
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/84042000/

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!K12849
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12849
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12849
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(-KH)	0% (except KH)	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-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!E12123
ATIGA	2022	2022	0	AT!E12066
ATIGA	2023	2023	0	AT!F12066
ATIGA	2024	2024	0	AT!G12066
ATIGA	2025	2025	0	AT!H12066
ATIGA	2026	2026	0	AT!I12066
ATIGA	2027	2027	0	AT!J12066
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12118
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12118
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12118

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12118
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12118
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12118
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12119
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12119
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12119
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12119
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12119
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12119
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12122
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12072
AIFTA	30/12/2022	2022	0	AI!F12078
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12078
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12078
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12078
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12078
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12078
VKFTA	2022	2022	0	VK!E12111
VKFTA	2023	2023	0	VK!F12111
VKFTA	2024	2024	0	VK!G12111
VKFTA	2025	2025	0	VK!H12111
VKFTA	2026	2026	0	VK!I12111
VKFTA	2027	2027	0	VK!J12111
VCFTA	2022	2022	0	VC!D12156
VCFTA	2023	2023	0	VC!E12156
VCFTA	2024	2024	0	VC!F12156

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12156
VCFTA	2026	2026	0	VC!H12156
VCFTA	2027	2027	0	VC!I12156
VN-EAEU	2022	2022	0	EAV!D12141
VN-EAEU	2023	2023	0	EAV!E12141
VN-EAEU	2024	2024	0	EAV!F12141
VN-EAEU	2025	2025	0	EAV!G12141
VN-EAEU	2026	2026	0	EAV!H12141
VN-EAEU	2027	2027	0	EAV!I12141
AHKFTA	2022	2022	0	AKH!D12141
AHKFTA	2023	2023	0	AKH!E12141
AHKFTA	2024	2024	0	AKH!F12141
AHKFTA	2025	2025	0	AKH!G12141
AHKFTA	2026	2026	0	AKH!H12141
AHKFTA	2027	2027	0	AKH!I12141
EVFTA	2022	2022	0	EV-NK!D12158
EVFTA	2023	2023	0	EV-NK!E12158
EVFTA	2024	2024	0	EV-NK!F12158
EVFTA	2025	2025	0	EV-NK!G12158
EVFTA	2026	2026	0	EV-NK!H12158
EVFTA	2027	2027	0	EV-NK!I12158
UKVFTA	2022	2022	0	UKV!D12157
UKVFTA	2023	2023	0	UKV!E12157
UKVFTA	2024	2024	0	UKV!F12157
UKVFTA	2025	2025	0	UKV!G12157
UKVFTA	2026	2026	0	UKV!H12157

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12157
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12104
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12104
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12104
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12104
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12104
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12104
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12104
RCEP A	2022	2022	0	RCEPT-A!D12141
RCEP A	2023	2023	0	RCEPT-A!E12141
RCEP A	2024	2024	0	RCEPT-A!F12141
RCEP A	2025	2025	0	RCEPT-A!G12141
RCEP A	2026	2026	0	RCEPT-A!H12141
RCEP A	2027	2027	0	RCEPT-A!I12141
RCEP B	2022	2022	0	B!D12141
RCEP B	2023	2023	0	B!E12141
RCEP B	2024	2024	0	B!F12141
RCEP B	2025	2025	0	B!G12141
RCEP B	2026	2026	0	B!H12141
RCEP B	2027	2027	0	B!I12141
RCEP C	2022	2022	0	C!D12141
RCEP C	2023	2023	0	C!E12141
RCEP C	2024	2024	0	C!F12141
RCEP C	2025	2025	0	C!G12141
RCEP C	2026	2026	0	C!H12141
RCEP C	2027	2027	0	C!I12141

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12140
RCEP D	2023	2023	0	D!E12140
RCEP D	2024	2024	0	D!F12140
RCEP D	2025	2025	0	D!G12140
RCEP D	2026	2026	0	D!H12140
RCEP D	2027	2027	0	D!I12140
RCEP E	2022	2022	0	E!D12144
RCEP E	2023	2023	0	E!E12144
RCEP E	2024	2024	0	E!F12144
RCEP E	2025	2025	0	E!G12144
RCEP E	2026	2026	0	E!H12144
RCEP E	2027	2027	0	E!I12144
RCEP F	2022	2022	0	F!D12141
RCEP F	2023	2023	0	F!E12141
RCEP F	2024	2024	0	F!F12141
RCEP F	2025	2025	0	F!G12141
RCEP F	2026	2026	0	F!H12141
RCEP F	2027	2027	0	F!I12141
VIFTA	2024	2024	0	VI!F11225
VIFTA	2025	2025	0	VI!G11225
VIFTA	2026	2026	0	VI!H11225
VIFTA	2027	2027	0	VI!I11225

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
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 8404.20.00. 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 8404.20.00 was checked against BT2026 (cell BT2026!N12849), 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.