

HS 8419.34.90 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8419.34.90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Description         | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric / - Dryers: / - - Other, for agricultural products: / - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Generated           | 31/10/2026 20:40:36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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/84193490/">https://vietnamtariff.com/hs-code/84193490/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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!K13392 |
| Preferential (MFN)   | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13392 |
| VAT                  | 5/8/10       | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13392 |
| 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      | 0%                | 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(-MY) | 0% (except<br>MY) | 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   | 0 | 0%      | 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!E12683 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12624 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12624 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12624 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12624 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12624 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12624 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12678 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12678 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12678 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12678 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12678   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12678   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12679   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12679   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12679   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12679   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12679   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12679   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12682   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12630 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F12638   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G12638   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H12638   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I12638   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J12638   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K12638   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12669   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12669   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12669   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12669   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12669   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12669   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D12718   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E12718   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12718   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12718   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12718    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12718    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12701   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12701   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12701   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12701   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12701   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12701   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D12701   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E12701   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F12701   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G12701   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H12701   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12701   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D12716 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E12716 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F12716 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G12716 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H12716 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12716 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D12715   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E12715   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F12715   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G12715   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H12715   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12715   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12695   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12695   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12695   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12695   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12695   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12695   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12695   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D12703 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E12703 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F12703 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G12703 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H12703 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I12703 |
| RCEP B | 2022   | 2022           | 0            | B!D12703       |
| RCEP B | 2023   | 2023           | 0            | B!E12703       |
| RCEP B | 2024   | 2024           | 0            | B!F12703       |
| RCEP B | 2025   | 2025           | 0            | B!G12703       |
| RCEP B | 2026   | 2026           | 0            | B!H12703       |
| RCEP B | 2027   | 2027           | 0            | B!I12703       |
| RCEP C | 2022   | 2022           | 0            | C!D12703       |
| RCEP C | 2023   | 2023           | 0            | C!E12703       |
| RCEP C | 2024   | 2024           | 0            | C!F12703       |
| RCEP C | 2025   | 2025           | 0            | C!G12703       |
| RCEP C | 2026   | 2026           | 0            | C!H12703       |
| RCEP C | 2027   | 2027           | 0            | C!I12703       |
| RCEP D | 2022   | 2022           | 0            | D!D12702       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E12702  |
| RCEP D | 2024   | 2024 | 0            | D!F12702  |
| RCEP D | 2025   | 2025 | 0            | D!G12702  |
| RCEP D | 2026   | 2026 | 0            | D!H12702  |
| RCEP D | 2027   | 2027 | 0            | D!I12702  |
| RCEP E | 2022   | 2022 | 0            | E!D12706  |
| RCEP E | 2023   | 2023 | 0            | E!E12706  |
| RCEP E | 2024   | 2024 | 0            | E!F12706  |
| RCEP E | 2025   | 2025 | 0            | E!G12706  |
| RCEP E | 2026   | 2026 | 0            | E!H12706  |
| RCEP E | 2027   | 2027 | 0            | E!I12706  |
| RCEP F | 2022   | 2022 | 0            | F!D12703  |
| RCEP F | 2023   | 2023 | 0            | F!E12703  |
| RCEP F | 2024   | 2024 | 0            | F!F12703  |
| RCEP F | 2025   | 2025 | 0            | F!G12703  |
| RCEP F | 2026   | 2026 | 0            | F!H12703  |
| RCEP F | 2027   | 2027 | 0            | F!I12703  |
| VIFTA  | 2024   | 2024 | 0            | VI!F11770 |
| VIFTA  | 2025   | 2025 | 0            | VI!G11770 |
| VIFTA  | 2026   | 2026 | 0            | VI!H11770 |
| VIFTA  | 2027   | 2027 | 0            | VI!I11770 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                         |                                                                 |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                           |                                                                 | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.     | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8419.34 has 3 lines; 8419.34.90 is distinguished from its siblings by: Other.                                                | 8419.34.10 Evaporators; 8419.34.20 Other, electrically operated | 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                | 8419.34.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8419.34.90                                                 | 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 "5/8/10".                                                                                                          |                                                                 | 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 8419.34.90. 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 8419.34.90 was checked against BT2026 (cell BT2026!N13392), 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                                    |
|------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

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.