

## HS 8419.35.10 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8419.35.10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 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 wood, paper pulp, paper or paperboard: / - - - Electrically operated |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Generated           | 30/10/2026 13:33:40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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/84193510/">https://vietnamtariff.com/hs-code/84193510/</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!K13394 |
| Preferential (MFN)   | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13394 |
| VAT                  | 5/8/10       | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13394 |
| 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-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!E12685   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E12626   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F12626   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G12626   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H12626   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I12626   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J12626   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | AJ!E12680   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F12680   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G12680   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H12680   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I12680   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J12680   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E12681   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F12681   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G12681   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H12681   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I12681   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J12681   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F12684   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H12632 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F12640   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G12640   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H12640   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I12640   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J12640   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K12640   |

|         |      |      |   |              |
|---------|------|------|---|--------------|
| VKFTA   | 2022 | 2022 | 0 | VK!E12671    |
| VKFTA   | 2023 | 2023 | 0 | VK!F12671    |
| VKFTA   | 2024 | 2024 | 0 | VK!G12671    |
| VKFTA   | 2025 | 2025 | 0 | VK!H12671    |
| VKFTA   | 2026 | 2026 | 0 | VK!I12671    |
| VKFTA   | 2027 | 2027 | 0 | VK!J12671    |
| VCFTA   | 2022 | 2022 | 0 | VC!D12720    |
| VCFTA   | 2023 | 2023 | 0 | VC!E12720    |
| VCFTA   | 2024 | 2024 | 0 | VC!F12720    |
| VCFTA   | 2025 | 2025 | 0 | VC!G12720    |
| VCFTA   | 2026 | 2026 | 0 | VC!H12720    |
| VCFTA   | 2027 | 2027 | 0 | VC!I12720    |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12703   |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12703   |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12703   |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12703   |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12703   |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12703   |
| AHKFTA  | 2022 | 2022 | 0 | AKH!D12703   |
| AHKFTA  | 2023 | 2023 | 0 | AKH!E12703   |
| AHKFTA  | 2024 | 2024 | 0 | AKH!F12703   |
| AHKFTA  | 2025 | 2025 | 0 | AKH!G12703   |
| AHKFTA  | 2026 | 2026 | 0 | AKH!H12703   |
| AHKFTA  | 2027 | 2027 | 0 | AKH!I12703   |
| EVFTA   | 2022 | 2022 | 0 | EV-NK!D12718 |
| EVFTA   | 2023 | 2023 | 0 | EV-NK!E12718 |
| EVFTA   | 2024 | 2024 | 0 | EV-NK!F12718 |

|        |       |                |   |                |
|--------|-------|----------------|---|----------------|
| EVFTA  | 2025  | 2025           | 0 | EV-NK!G12718   |
| EVFTA  | 2026  | 2026           | 0 | EV-NK!H12718   |
| EVFTA  | 2027  | 2027           | 0 | EV-NK!I12718   |
| UKVFTA | 2022  | 2022           | 0 | UKV!D12717     |
| UKVFTA | 2023  | 2023           | 0 | UKV!E12717     |
| UKVFTA | 2024  | 2024           | 0 | UKV!F12717     |
| UKVFTA | 2025  | 2025           | 0 | UKV!G12717     |
| UKVFTA | 2026  | 2026           | 0 | UKV!H12717     |
| UKVFTA | 2027  | 2027           | 0 | UKV!I12717     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0 | CPTPP!D12697   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0 | CPTPP!E12697   |
| CPTPP  | (III) | 2023 (DERIVED) | 0 | CPTPP!F12697   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0 | CPTPP!G12697   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0 | CPTPP!H12697   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0 | CPTPP!I12697   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12697   |
| RCEP A | 2022  | 2022           | 0 | RCEPT-A!D12705 |
| RCEP A | 2023  | 2023           | 0 | RCEPT-A!E12705 |
| RCEP A | 2024  | 2024           | 0 | RCEPT-A!F12705 |
| RCEP A | 2025  | 2025           | 0 | RCEPT-A!G12705 |
| RCEP A | 2026  | 2026           | 0 | RCEPT-A!H12705 |
| RCEP A | 2027  | 2027           | 0 | RCEPT-A!I12705 |
| RCEP B | 2022  | 2022           | 0 | B!D12705       |
| RCEP B | 2023  | 2023           | 0 | B!E12705       |
| RCEP B | 2024  | 2024           | 0 | B!F12705       |
| RCEP B | 2025  | 2025           | 0 | B!G12705       |
| RCEP B | 2026  | 2026           | 0 | B!H12705       |

|        |      |      |   |           |
|--------|------|------|---|-----------|
| RCEP B | 2027 | 2027 | 0 | B!I12705  |
| RCEP C | 2022 | 2022 | 0 | C!D12705  |
| RCEP C | 2023 | 2023 | 0 | C!E12705  |
| RCEP C | 2024 | 2024 | 0 | C!F12705  |
| RCEP C | 2025 | 2025 | 0 | C!G12705  |
| RCEP C | 2026 | 2026 | 0 | C!H12705  |
| RCEP C | 2027 | 2027 | 0 | C!I12705  |
| RCEP D | 2022 | 2022 | 0 | D!D12704  |
| RCEP D | 2023 | 2023 | 0 | D!E12704  |
| RCEP D | 2024 | 2024 | 0 | D!F12704  |
| RCEP D | 2025 | 2025 | 0 | D!G12704  |
| RCEP D | 2026 | 2026 | 0 | D!H12704  |
| RCEP D | 2027 | 2027 | 0 | D!I12704  |
| RCEP E | 2022 | 2022 | 0 | E!D12708  |
| RCEP E | 2023 | 2023 | 0 | E!E12708  |
| RCEP E | 2024 | 2024 | 0 | E!F12708  |
| RCEP E | 2025 | 2025 | 0 | E!G12708  |
| RCEP E | 2026 | 2026 | 0 | E!H12708  |
| RCEP E | 2027 | 2027 | 0 | E!I12708  |
| RCEP F | 2022 | 2022 | 0 | F!D12705  |
| RCEP F | 2023 | 2023 | 0 | F!E12705  |
| RCEP F | 2024 | 2024 | 0 | F!F12705  |
| RCEP F | 2025 | 2025 | 0 | F!G12705  |
| RCEP F | 2026 | 2026 | 0 | F!H12705  |
| RCEP F | 2027 | 2027 | 0 | F!I12705  |
| VIFTA  | 2024 | 2024 | 0 | VI!F11772 |
| VIFTA  | 2025 | 2025 | 0 | VI!G11772 |

|       |      |      |   |           |
|-------|------|------|---|-----------|
| VIFTA | 2026 | 2026 | 0 | VI!H11772 |
| VIFTA | 2027 | 2027 | 0 | VI!!11772 |

## 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 8419.35 has 2 lines; 8419.35.10 is distinguished from its siblings by: Electrically operated.                                | 8419.35.20 Not 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                | 8419.35.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8419.35.10                      | 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 8419.35.10. 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 8419.35.10 was checked against BT2026 (cell BT2026!N13394), 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.