Vietnam Tariff Intelligence

HS 8419.89.19 detail

HS code	8419.89.19
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 / - Other machinery, plant and equipment: / - - Other: / - - - Electrically operated: / - - - - Other
Unit	chiếc
Generated	03/11/2026 10:40:27
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/84198919/

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!K13416
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13416
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13416
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!E12707
ATIGA	2022	2022	0	AT!E12648
ATIGA	2023	2023	0	AT!F12648
ATIGA	2024	2024	0	AT!G12648
ATIGA	2025	2025	0	AT!H12648
ATIGA	2026	2026	0	AT!I12648
ATIGA	2027	2027	0	AT!J12648
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12702
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12702
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12702
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12702
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12702
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12702
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12703
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12703
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12703
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12703
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12703
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12703
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12706
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12654
AIFTA	30/12/2022	2022	0	AI!F12662
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12662
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12662
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12662
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12662
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12662

VKFTA	2022	2022	0	VK!E12693
VKFTA	2023	2023	0	VK!F12693
VKFTA	2024	2024	0	VK!G12693
VKFTA	2025	2025	0	VK!H12693
VKFTA	2026	2026	0	VK!I12693
VKFTA	2027	2027	0	VK!J12693
VCFTA	2022	2022	0	VC!D12742
VCFTA	2023	2023	0	VC!E12742
VCFTA	2024	2024	0	VC!F12742
VCFTA	2025	2025	0	VC!G12742
VCFTA	2026	2026	0	VC!H12742
VCFTA	2027	2027	0	VC!I12742
VN-EAEU	2022	2022	0	EAV!D12725
VN-EAEU	2023	2023	0	EAV!E12725
VN-EAEU	2024	2024	0	EAV!F12725
VN-EAEU	2025	2025	0	EAV!G12725
VN-EAEU	2026	2026	0	EAV!H12725
VN-EAEU	2027	2027	0	EAV!I12725
AHKFTA	2022	2022	0	AKH!D12725
AHKFTA	2023	2023	0	AKH!E12725
AHKFTA	2024	2024	0	AKH!F12725
AHKFTA	2025	2025	0	AKH!G12725
AHKFTA	2026	2026	0	AKH!H12725
AHKFTA	2027	2027	0	AKH!I12725
EVFTA	2022	2022	0	EV-NK!D12740
EVFTA	2023	2023	0	EV-NK!E12740
EVFTA	2024	2024	0	EV-NK!F12740

EVFTA	2025	2025	0	EV-NK!G12740
EVFTA	2026	2026	0	EV-NK!H12740
EVFTA	2027	2027	0	EV-NK!I12740
UKVFTA	2022	2022	0	UKV!D12739
UKVFTA	2023	2023	0	UKV!E12739
UKVFTA	2024	2024	0	UKV!F12739
UKVFTA	2025	2025	0	UKV!G12739
UKVFTA	2026	2026	0	UKV!H12739
UKVFTA	2027	2027	0	UKV!I12739
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12719
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12719
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12719
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12719
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12719
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12719
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12719
RCEP A	2022	2022	0	RCEPT-A!D12727
RCEP A	2023	2023	0	RCEPT-A!E12727
RCEP A	2024	2024	0	RCEPT-A!F12727
RCEP A	2025	2025	0	RCEPT-A!G12727
RCEP A	2026	2026	0	RCEPT-A!H12727
RCEP A	2027	2027	0	RCEPT-A!I12727
RCEP B	2022	2022	0	B!D12727
RCEP B	2023	2023	0	B!E12727
RCEP B	2024	2024	0	B!F12727
RCEP B	2025	2025	0	B!G12727
RCEP B	2026	2026	0	B!H12727

RCEP B	2027	2027	0	B!I12727
RCEP C	2022	2022	0	C!D12727
RCEP C	2023	2023	0	C!E12727
RCEP C	2024	2024	0	C!F12727
RCEP C	2025	2025	0	C!G12727
RCEP C	2026	2026	0	C!H12727
RCEP C	2027	2027	0	C!I12727
RCEP D	2022	2022	0	D!D12726
RCEP D	2023	2023	0	D!E12726
RCEP D	2024	2024	0	D!F12726
RCEP D	2025	2025	0	D!G12726
RCEP D	2026	2026	0	D!H12726
RCEP D	2027	2027	0	D!I12726
RCEP E	2022	2022	0	E!D12730
RCEP E	2023	2023	0	E!E12730
RCEP E	2024	2024	0	E!F12730
RCEP E	2025	2025	0	E!G12730
RCEP E	2026	2026	0	E!H12730
RCEP E	2027	2027	0	E!I12730
RCEP F	2022	2022	0	F!D12727
RCEP F	2023	2023	0	F!E12727
RCEP F	2024	2024	0	F!F12727
RCEP F	2025	2025	0	F!G12727
RCEP F	2026	2026	0	F!H12727
RCEP F	2027	2027	0	F!I12727
VIFTA	2024	2024	0	VI!F11794
VIFTA	2025	2025	0	VI!G11794

VIFTA	2026	2026	0	VI!H11794
VIFTA	2027	2027	0	VI!I11794

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 8419.89 has 3 lines; 8419.89.19 is distinguished from its siblings by: Other.	8419.89.13 Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies; 8419.89.20 Not electrically operated	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 8419.89.19. 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 8419.89.19 was checked against BT2026 (cell BT2026!N13416), 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.