Vietnam Tariff Intelligence

HS 8514.31.90 detail

HS code	8514.31.90
Description	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss / - Other furnaces and ovens: / - - Electron beam furnaces: / - - - Other
Unit	chiếc
Generated	03/11/2026 17:41:19
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/85143190/

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!K15256
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15256
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15256
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14562
ATIGA	2022	2022	0	AT!E14503
ATIGA	2023	2023	0	AT!F14503
ATIGA	2024	2024	0	AT!G14503
ATIGA	2025	2025	0	AT!H14503
ATIGA	2026	2026	0	AT!I14503
ATIGA	2027	2027	0	AT!J14503
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14557
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14557
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14557
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14557

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14557
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14557
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14558
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14558
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14558
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14558
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14558
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14558
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14561
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14509
AIFTA	30/12/2022	2022	0	AI!F14517
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14517
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14517
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14517
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14517
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14517
VKFTA	2022	2022	0	VK!E14548
VKFTA	2023	2023	0	VK!F14548
VKFTA	2024	2024	0	VK!G14548
VKFTA	2025	2025	0	VK!H14548
VKFTA	2026	2026	0	VK!I14548
VKFTA	2027	2027	0	VK!J14548
VCFTA	2022	2022	0	VC!D14603
VCFTA	2023	2023	0	VC!E14603
VCFTA	2024	2024	0	VC!F14603
VCFTA	2025	2025	0	VC!G14603

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14603
VCFTA	2027	2027	0	VC!I14603
VN-EAEU	2022	2022	*	EAV!D14580
VN-EAEU	2023	2023	*	EAV!E14580
VN-EAEU	2024	2024	*	EAV!F14580
VN-EAEU	2025	2025	*	EAV!G14580
VN-EAEU	2026	2026	*	EAV!H14580
VN-EAEU	2027	2027	*	EAV!I14580
AHKFTA	2022	2022	0	AKH!D14580
AHKFTA	2023	2023	0	AKH!E14580
AHKFTA	2024	2024	0	AKH!F14580
AHKFTA	2025	2025	0	AKH!G14580
AHKFTA	2026	2026	0	AKH!H14580
AHKFTA	2027	2027	0	AKH!I14580
EVFTA	2022	2022	0	EV-NK!D14595
EVFTA	2023	2023	0	EV-NK!E14595
EVFTA	2024	2024	0	EV-NK!F14595
EVFTA	2025	2025	0	EV-NK!G14595
EVFTA	2026	2026	0	EV-NK!H14595
EVFTA	2027	2027	0	EV-NK!I14595
UKVFTA	2022	2022	0	UKV!D14594
UKVFTA	2023	2023	0	UKV!E14594
UKVFTA	2024	2024	0	UKV!F14594
UKVFTA	2025	2025	0	UKV!G14594
UKVFTA	2026	2026	0	UKV!H14594
UKVFTA	2027	2027	0	UKV!I14594

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14587
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14587
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14587
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14587
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14587
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14587
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14587
RCEP A	2022	2022	0	RCEPT-A!D14582
RCEP A	2023	2023	0	RCEPT-A!E14582
RCEP A	2024	2024	0	RCEPT-A!F14582
RCEP A	2025	2025	0	RCEPT-A!G14582
RCEP A	2026	2026	0	RCEPT-A!H14582
RCEP A	2027	2027	0	RCEPT-A!I14582
RCEP B	2022	2022	0	B!D14582
RCEP B	2023	2023	0	B!E14582
RCEP B	2024	2024	0	B!F14582
RCEP B	2025	2025	0	B!G14582
RCEP B	2026	2026	0	B!H14582
RCEP B	2027	2027	0	B!I14582
RCEP C	2022	2022	0	C!D14582
RCEP C	2023	2023	0	C!E14582
RCEP C	2024	2024	0	C!F14582
RCEP C	2025	2025	0	C!G14582
RCEP C	2026	2026	0	C!H14582
RCEP C	2027	2027	0	C!I14582
RCEP D	2022	2022	0	D!D14581

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14581
RCEP D	2024	2024	0	D!F14581
RCEP D	2025	2025	0	D!G14581
RCEP D	2026	2026	0	D!H14581
RCEP D	2027	2027	0	D!I14581
RCEP E	2022	2022	0	E!D14585
RCEP E	2023	2023	0	E!E14585
RCEP E	2024	2024	0	E!F14585
RCEP E	2025	2025	0	E!G14585
RCEP E	2026	2026	0	E!H14585
RCEP E	2027	2027	0	E!I14585
RCEP F	2022	2022	0	F!D14582
RCEP F	2023	2023	0	F!E14582
RCEP F	2024	2024	0	F!F14582
RCEP F	2025	2025	0	F!G14582
RCEP F	2026	2026	0	F!H14582
RCEP F	2027	2027	0	F!I14582
VIFTA	2024	2024	0	VI!F13570
VIFTA	2025	2025	0	VI!G13570
VIFTA	2026	2026	0	VI!H13570
VIFTA	2027	2027	0	VI!I13570

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8514.31 has 2 lines; 8514.31.90 is distinguished from its siblings by: Other.	8514.31.10 For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	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	8514.31.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8514.31.90	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 "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 8514.31.90. 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 8514.31.90 was checked against BT2026 (cell BT2026!N15256), 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.