Vietnam Tariff Intelligence

HS 8515.90.21 detail

HS code	8515.90.21
Description	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets / - Parts: / - - Parts of machines and apparatus for soldering components on printed circuit boards/printed wiring boards: / - - - Of wave soldering machines
Unit	kg/chiếc
Generated	05/11/2026 20:52:48
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/85159021/

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!K15289
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15289
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15289
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	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!E14596
ATIGA	2022	2022	0	AT!E14537
ATIGA	2023	2023	0	AT!F14537
ATIGA	2024	2024	0	AT!G14537
ATIGA	2025	2025	0	AT!H14537
ATIGA	2026	2026	0	AT!I14537
ATIGA	2027	2027	0	AT!J14537
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14591
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14591
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14591
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14591
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14591
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14591
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14592
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14592
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14592
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14592
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14592
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14592
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14595
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14543
AIFTA	30/12/2022	2022	0	AI!F14551
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14551
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14551
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14551
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14551
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14551

VKFTA	2022	2022	0	VK!E14582
VKFTA	2023	2023	0	VK!F14582
VKFTA	2024	2024	0	VK!G14582
VKFTA	2025	2025	0	VK!H14582
VKFTA	2026	2026	0	VK!I14582
VKFTA	2027	2027	0	VK!J14582
VCFTA	2022	2022	0	VC!D14637
VCFTA	2023	2023	0	VC!E14637
VCFTA	2024	2024	0	VC!F14637
VCFTA	2025	2025	0	VC!G14637
VCFTA	2026	2026	0	VC!H14637
VCFTA	2027	2027	0	VC!I14637
VN-EAEU	2022	2022	0	EAV!D14614
VN-EAEU	2023	2023	0	EAV!E14614
VN-EAEU	2024	2024	0	EAV!F14614
VN-EAEU	2025	2025	0	EAV!G14614
VN-EAEU	2026	2026	0	EAV!H14614
VN-EAEU	2027	2027	0	EAV!I14614
AHKFTA	2022	2022	0	AKH!D14614
AHKFTA	2023	2023	0	AKH!E14614
AHKFTA	2024	2024	0	AKH!F14614
AHKFTA	2025	2025	0	AKH!G14614
AHKFTA	2026	2026	0	AKH!H14614
AHKFTA	2027	2027	0	AKH!I14614
EVFTA	2022	2022	0	EV-NK!D14629
EVFTA	2023	2023	0	EV-NK!E14629
EVFTA	2024	2024	0	EV-NK!F14629

EVFTA	2025	2025	0	EV-NK!G14629
EVFTA	2026	2026	0	EV-NK!H14629
EVFTA	2027	2027	0	EV-NK!I14629
UKVFTA	2022	2022	0	UKV!D14628
UKVFTA	2023	2023	0	UKV!E14628
UKVFTA	2024	2024	0	UKV!F14628
UKVFTA	2025	2025	0	UKV!G14628
UKVFTA	2026	2026	0	UKV!H14628
UKVFTA	2027	2027	0	UKV!I14628
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14621
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14621
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14621
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14621
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14621
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14621
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14621
RCEP A	2022	2022	0	RCEPT-A!D14616
RCEP A	2023	2023	0	RCEPT-A!E14616
RCEP A	2024	2024	0	RCEPT-A!F14616
RCEP A	2025	2025	0	RCEPT-A!G14616
RCEP A	2026	2026	0	RCEPT-A!H14616
RCEP A	2027	2027	0	RCEPT-A!I14616
RCEP B	2022	2022	0	B!D14616
RCEP B	2023	2023	0	B!E14616
RCEP B	2024	2024	0	B!F14616
RCEP B	2025	2025	0	B!G14616
RCEP B	2026	2026	0	B!H14616

RCEP B	2027	2027	0	B!I14616
RCEP C	2022	2022	0	C!D14616
RCEP C	2023	2023	0	C!E14616
RCEP C	2024	2024	0	C!F14616
RCEP C	2025	2025	0	C!G14616
RCEP C	2026	2026	0	C!H14616
RCEP C	2027	2027	0	C!I14616
RCEP D	2022	2022	0	D!D14615
RCEP D	2023	2023	0	D!E14615
RCEP D	2024	2024	0	D!F14615
RCEP D	2025	2025	0	D!G14615
RCEP D	2026	2026	0	D!H14615
RCEP D	2027	2027	0	D!I14615
RCEP E	2022	2022	0	E!D14619
RCEP E	2023	2023	0	E!E14619
RCEP E	2024	2024	0	E!F14619
RCEP E	2025	2025	0	E!G14619
RCEP E	2026	2026	0	E!H14619
RCEP E	2027	2027	0	E!I14619
RCEP F	2022	2022	0	F!D14616
RCEP F	2023	2023	0	F!E14616
RCEP F	2024	2024	0	F!F14616
RCEP F	2025	2025	0	F!G14616
RCEP F	2026	2026	0	F!H14616
RCEP F	2027	2027	0	F!I14616
VIFTA	2024	2024	0	VI!F13603
VIFTA	2025	2025	0	VI!G13603

VIFTA	2026	2026	0	VI!H13603
VIFTA	2027	2027	0	VI!I13603

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 8515.90 has 4 lines; 8515.90.21 is distinguished from its siblings by: Of wave soldering machines.	8515.90.10 Of AC arc welders, transformer type; 8515.90.29 Other; 8515.90.90 Other	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	8515.90.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8515.90.21	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 8515.90.21. 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 8515.90.21 was checked against BT2026 (cell BT2026!N15289), 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.