Vietnam Tariff Intelligence

HS 8419.50.91 detail

HS code	8419.50.91
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 / - Heat exchange units: / - - Other: / - - - Electrically operated
Unit	chiếc
Generated	04/11/2026 03:47:39
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/84195091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13406
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13406
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13406
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(-KH)	0% (except KH)	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!E12697
ATIGA	2022	2022	0	AT!E12638
ATIGA	2023	2023	0	AT!F12638
ATIGA	2024	2024	0	AT!G12638
ATIGA	2025	2025	0	AT!H12638
ATIGA	2026	2026	0	AT!I12638
ATIGA	2027	2027	0	AT!J12638
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12692
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12692
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12692
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12692

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12692
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12692
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12693
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12693
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12693
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12693
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12693
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12693
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12696
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12644
AIFTA	30/12/2022	2022	0	AI!F12652
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12652
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12652
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12652
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12652
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12652
VKFTA	2022	2022	0	VK!E12683
VKFTA	2023	2023	0	VK!F12683
VKFTA	2024	2024	0	VK!G12683
VKFTA	2025	2025	0	VK!H12683
VKFTA	2026	2026	0	VK!I12683
VKFTA	2027	2027	0	VK!J12683
VCFTA	2022	2022	3	VC!D12732
VCFTA	2023	2023	3	VC!E12732
VCFTA	2024	2024	0	VC!F12732
VCFTA	2025	2025	0	VC!G12732

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12732
VCFTA	2027	2027	0	VC!I12732
VN-EAEU	2022	2022	0	EAV!D12715
VN-EAEU	2023	2023	0	EAV!E12715
VN-EAEU	2024	2024	0	EAV!F12715
VN-EAEU	2025	2025	0	EAV!G12715
VN-EAEU	2026	2026	0	EAV!H12715
VN-EAEU	2027	2027	0	EAV!I12715
AHKFTA	2022	2022	0	AKH!D12715
AHKFTA	2023	2023	0	AKH!E12715
AHKFTA	2024	2024	0	AKH!F12715
AHKFTA	2025	2025	0	AKH!G12715
AHKFTA	2026	2026	0	AKH!H12715
AHKFTA	2027	2027	0	AKH!I12715
EVFTA	2022	2022	0	EV-NK!D12730
EVFTA	2023	2023	0	EV-NK!E12730
EVFTA	2024	2024	0	EV-NK!F12730
EVFTA	2025	2025	0	EV-NK!G12730
EVFTA	2026	2026	0	EV-NK!H12730
EVFTA	2027	2027	0	EV-NK!I12730
UKVFTA	2022	2022	0	UKV!D12729
UKVFTA	2023	2023	0	UKV!E12729
UKVFTA	2024	2024	0	UKV!F12729
UKVFTA	2025	2025	0	UKV!G12729
UKVFTA	2026	2026	0	UKV!H12729
UKVFTA	2027	2027	0	UKV!I12729

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12709
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12709
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12709
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12709
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12709
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12709
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12709
RCEP A	2022	2022	0	RCEPT-A!D12717
RCEP A	2023	2023	0	RCEPT-A!E12717
RCEP A	2024	2024	0	RCEPT-A!F12717
RCEP A	2025	2025	0	RCEPT-A!G12717
RCEP A	2026	2026	0	RCEPT-A!H12717
RCEP A	2027	2027	0	RCEPT-A!I12717
RCEP B	2022	2022	0	B!D12717
RCEP B	2023	2023	0	B!E12717
RCEP B	2024	2024	0	B!F12717
RCEP B	2025	2025	0	B!G12717
RCEP B	2026	2026	0	B!H12717
RCEP B	2027	2027	0	B!I12717
RCEP C	2022	2022	0	C!D12717
RCEP C	2023	2023	0	C!E12717
RCEP C	2024	2024	0	C!F12717
RCEP C	2025	2025	0	C!G12717
RCEP C	2026	2026	0	C!H12717
RCEP C	2027	2027	0	C!I12717
RCEP D	2022	2022	0	D!D12716

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12716
RCEP D	2024	2024	0	D!F12716
RCEP D	2025	2025	0	D!G12716
RCEP D	2026	2026	0	D!H12716
RCEP D	2027	2027	0	D!I12716
RCEP E	2022	2022	0	E!D12720
RCEP E	2023	2023	0	E!E12720
RCEP E	2024	2024	0	E!F12720
RCEP E	2025	2025	0	E!G12720
RCEP E	2026	2026	0	E!H12720
RCEP E	2027	2027	0	E!I12720
RCEP F	2022	2022	0	F!D12717
RCEP F	2023	2023	0	F!E12717
RCEP F	2024	2024	0	F!F12717
RCEP F	2025	2025	0	F!G12717
RCEP F	2026	2026	0	F!H12717
RCEP F	2027	2027	0	F!I12717
VIFTA	2024	2024	0	VI!F11784
VIFTA	2025	2025	0	VI!G11784
VIFTA	2026	2026	0	VI!H11784
VIFTA	2027	2027	0	VI!I11784

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 8419.50 has 4 lines; 8419.50.91 is distinguished from its siblings by: Electrically operated.	8419.50.10 Cooling towers; 8419.50.20 Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less; 8419.50.92 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
HS-005	BLUE	Chapter 98 equivalent exists	8419.50.91 corresponds to Chapter 98 code 9818.24.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Hoạt động bằng điện	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8419.50.91. 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 3% for 8419.50.91 was checked against BT2026 (cell BT2026!N13406), 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.