Vietnam Tariff Intelligence

HS 8419.90.12 detail

HS code	8419.90.12
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 / - Parts: / - - Of electrically operated articles: / - - - Parts of 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
Unit	chiếc
Generated	04/11/2026 01:01:34
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/84199012/

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!K13420
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13420
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13420
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!E12711
ATIGA	2022	2022	0	AT!E12652
ATIGA	2023	2023	0	AT!F12652
ATIGA	2024	2024	0	AT!G12652
ATIGA	2025	2025	0	AT!H12652
ATIGA	2026	2026	0	AT!I12652
ATIGA	2027	2027	0	AT!J12652
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12706
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12706
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12707
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12707
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12707
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12707
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12707
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12707
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12710
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12658
AIFTA	30/12/2022	2022	0	AI!F12666
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12666
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12666
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12666
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12666
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12666

VKFTA	2022	2022	0	VK!E12697
VKFTA	2023	2023	0	VK!F12697
VKFTA	2024	2024	0	VK!G12697
VKFTA	2025	2025	0	VK!H12697
VKFTA	2026	2026	0	VK!I12697
VKFTA	2027	2027	0	VK!J12697
VCFTA	2022	2022	0	VC!D12746
VCFTA	2023	2023	0	VC!E12746
VCFTA	2024	2024	0	VC!F12746
VCFTA	2025	2025	0	VC!G12746
VCFTA	2026	2026	0	VC!H12746
VCFTA	2027	2027	0	VC!I12746
VN-EAEU	2022	2022	0	EAV!D12729
VN-EAEU	2023	2023	0	EAV!E12729
VN-EAEU	2024	2024	0	EAV!F12729
VN-EAEU	2025	2025	0	EAV!G12729
VN-EAEU	2026	2026	0	EAV!H12729
VN-EAEU	2027	2027	0	EAV!I12729
AHKFTA	2022	2022	0	AKH!D12729
AHKFTA	2023	2023	0	AKH!E12729
AHKFTA	2024	2024	0	AKH!F12729
AHKFTA	2025	2025	0	AKH!G12729
AHKFTA	2026	2026	0	AKH!H12729
AHKFTA	2027	2027	0	AKH!I12729
EVFTA	2022	2022	0	EV-NK!D12744
EVFTA	2023	2023	0	EV-NK!E12744
EVFTA	2024	2024	0	EV-NK!F12744

EVFTA	2025	2025	0	EV-NK!G12744
EVFTA	2026	2026	0	EV-NK!H12744
EVFTA	2027	2027	0	EV-NK!I12744
UKVFTA	2022	2022	0	UKV!D12743
UKVFTA	2023	2023	0	UKV!E12743
UKVFTA	2024	2024	0	UKV!F12743
UKVFTA	2025	2025	0	UKV!G12743
UKVFTA	2026	2026	0	UKV!H12743
UKVFTA	2027	2027	0	UKV!I12743
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12723
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12723
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12723
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12723
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12723
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12723
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12723
RCEP A	2022	2022	0	RCEPT-A!D12731
RCEP A	2023	2023	0	RCEPT-A!E12731
RCEP A	2024	2024	0	RCEPT-A!F12731
RCEP A	2025	2025	0	RCEPT-A!G12731
RCEP A	2026	2026	0	RCEPT-A!H12731
RCEP A	2027	2027	0	RCEPT-A!I12731
RCEP B	2022	2022	0	B!D12731
RCEP B	2023	2023	0	B!E12731
RCEP B	2024	2024	0	B!F12731
RCEP B	2025	2025	0	B!G12731
RCEP B	2026	2026	0	B!H12731

RCEP B	2027	2027	0	B!I12731
RCEP C	2022	2022	0	C!D12731
RCEP C	2023	2023	0	C!E12731
RCEP C	2024	2024	0	C!F12731
RCEP C	2025	2025	0	C!G12731
RCEP C	2026	2026	0	C!H12731
RCEP C	2027	2027	0	C!I12731
RCEP D	2022	2022	0	D!D12730
RCEP D	2023	2023	0	D!E12730
RCEP D	2024	2024	0	D!F12730
RCEP D	2025	2025	0	D!G12730
RCEP D	2026	2026	0	D!H12730
RCEP D	2027	2027	0	D!I12730
RCEP E	2022	2022	0	E!D12734
RCEP E	2023	2023	0	E!E12734
RCEP E	2024	2024	0	E!F12734
RCEP E	2025	2025	0	E!G12734
RCEP E	2026	2026	0	E!H12734
RCEP E	2027	2027	0	E!I12734
RCEP F	2022	2022	0	F!D12731
RCEP F	2023	2023	0	F!E12731
RCEP F	2024	2024	0	F!F12731
RCEP F	2025	2025	0	F!G12731
RCEP F	2026	2026	0	F!H12731
RCEP F	2027	2027	0	F!I12731
VIFTA	2024	2024	0	VI!F11798
VIFTA	2025	2025	0	VI!G11798

VIFTA	2026	2026	0	VI!H11798
VIFTA	2027	2027	0	VI!I11798

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 8419.90 has 5 lines; 8419.90.12 is distinguished from its siblings by: Parts of 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.	8419.90.13 Casings for cooling towers; 8419.90.19 Other; 8419.90.22 Of instantaneous gas water heaters, household type; 8419.90.29 Other	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 8419.90.12. 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 8419.90.12 was checked against BT2026 (cell BT2026!N13420), 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.