Vietnam Tariff Intelligence

HS 8468.90.90 detail

HS code	8468.90.90
Description	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances / - Parts: / - - Other
Unit	chiếc
Generated	05/11/2026 11:33:25
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/84689090/

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!K14304
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14304
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14304
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E13644

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13585
ATIGA	2023	2023	0	AT!F13585
ATIGA	2024	2024	0	AT!G13585
ATIGA	2025	2025	0	AT!H13585
ATIGA	2026	2026	0	AT!I13585
ATIGA	2027	2027	0	AT!J13585
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13639
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13639
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13639
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13639
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13639
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13639
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13640
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13640
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13640
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13640
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13640
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13640
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13643
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13591
AIFTA	30/12/2022	2022	0	AI!F13599
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13599
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13599
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13599
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13599
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13599

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13630
VKFTA	2023	2023	0	VK!F13630
VKFTA	2024	2024	0	VK!G13630
VKFTA	2025	2025	0	VK!H13630
VKFTA	2026	2026	0	VK!I13630
VKFTA	2027	2027	0	VK!J13630
VCFTA	2022	2022	0	VC!D13679
VCFTA	2023	2023	0	VC!E13679
VCFTA	2024	2024	0	VC!F13679
VCFTA	2025	2025	0	VC!G13679
VCFTA	2026	2026	0	VC!H13679
VCFTA	2027	2027	0	VC!I13679
VN-EAEU	2022	2022	0	EAV!D13662
VN-EAEU	2023	2023	0	EAV!E13662
VN-EAEU	2024	2024	0	EAV!F13662
VN-EAEU	2025	2025	0	EAV!G13662
VN-EAEU	2026	2026	0	EAV!H13662
VN-EAEU	2027	2027	0	EAV!I13662
AHKFTA	2022	2022	0	AKH!D13662
AHKFTA	2023	2023	0	AKH!E13662
AHKFTA	2024	2024	0	AKH!F13662
AHKFTA	2025	2025	0	AKH!G13662
AHKFTA	2026	2026	0	AKH!H13662
AHKFTA	2027	2027	0	AKH!I13662
EVFTA	2022	2022	0	EV-NK!D13677
EVFTA	2023	2023	0	EV-NK!E13677

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13677
EVFTA	2025	2025	0	EV-NK!G13677
EVFTA	2026	2026	0	EV-NK!H13677
EVFTA	2027	2027	0	EV-NK!I13677
UKVFTA	2022	2022	0	UKV!D13676
UKVFTA	2023	2023	0	UKV!E13676
UKVFTA	2024	2024	0	UKV!F13676
UKVFTA	2025	2025	0	UKV!G13676
UKVFTA	2026	2026	0	UKV!H13676
UKVFTA	2027	2027	0	UKV!I13676
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13656
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13656
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13656
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13656
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13656
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13656
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13656
RCEP A	2022	2022	0	RCEPT-A!D13664
RCEP A	2023	2023	0	RCEPT-A!E13664
RCEP A	2024	2024	0	RCEPT-A!F13664
RCEP A	2025	2025	0	RCEPT-A!G13664
RCEP A	2026	2026	0	RCEPT-A!H13664
RCEP A	2027	2027	0	RCEPT-A!I13664
RCEP B	2022	2022	0	B!D13664
RCEP B	2023	2023	0	B!E13664
RCEP B	2024	2024	0	B!F13664

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13664
RCEP B	2026	2026	0	B!H13664
RCEP B	2027	2027	0	B!I13664
RCEP C	2022	2022	0	C!D13664
RCEP C	2023	2023	0	C!E13664
RCEP C	2024	2024	0	C!F13664
RCEP C	2025	2025	0	C!G13664
RCEP C	2026	2026	0	C!H13664
RCEP C	2027	2027	0	C!I13664
RCEP D	2022	2022	0	D!D13663
RCEP D	2023	2023	0	D!E13663
RCEP D	2024	2024	0	D!F13663
RCEP D	2025	2025	0	D!G13663
RCEP D	2026	2026	0	D!H13663
RCEP D	2027	2027	0	D!I13663
RCEP E	2022	2022	0	E!D13667
RCEP E	2023	2023	0	E!E13667
RCEP E	2024	2024	0	E!F13667
RCEP E	2025	2025	0	E!G13667
RCEP E	2026	2026	0	E!H13667
RCEP E	2027	2027	0	E!I13667
RCEP F	2022	2022	0	F!D13664
RCEP F	2023	2023	0	F!E13664
RCEP F	2024	2024	0	F!F13664
RCEP F	2025	2025	0	F!G13664
RCEP F	2026	2026	0	F!H13664

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13664
VIFTA	2024	2024	0	VI!F12683
VIFTA	2025	2025	0	VI!G12683
VIFTA	2026	2026	0	VI!H12683
VIFTA	2027	2027	0	VI!I12683

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 8468.90 has 2 lines; 8468.90.90 is distinguished from its siblings by: Other.	8468.90.20 Of goods of subheading 8468.20.10	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 8468.90.90. 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 8468.90.90 was checked against BT2026 (cell BT2026!N14304), 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.