Vietnam Tariff Intelligence

HS 8514.20.20 detail

HS code	8514.20.20
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 / - Furnaces and ovens functioning by induction or dielectric loss: / - - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies
Unit	chiếc
Generated	03/11/2026 10:34:50
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/85142020/

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!K15251
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15251
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15251
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!E14557
ATIGA	2022	2022	0	AT!E14498
ATIGA	2023	2023	0	AT!F14498
ATIGA	2024	2024	0	AT!G14498
ATIGA	2025	2025	0	AT!H14498
ATIGA	2026	2026	0	AT!I14498
ATIGA	2027	2027	0	AT!J14498
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14552
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14552
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14552
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14552

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14552
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14552
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14553
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14553
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14553
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14553
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14553
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14553
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14556
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14504
AIFTA	30/12/2022	2022	0	AI!F14512
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14512
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14512
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14512
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14512
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14512
VKFTA	2022	2022	0	VK!E14543
VKFTA	2023	2023	0	VK!F14543
VKFTA	2024	2024	0	VK!G14543
VKFTA	2025	2025	0	VK!H14543
VKFTA	2026	2026	0	VK!I14543
VKFTA	2027	2027	0	VK!J14543
VCFTA	2022	2022	0	VC!D14598
VCFTA	2023	2023	0	VC!E14598
VCFTA	2024	2024	0	VC!F14598
VCFTA	2025	2025	0	VC!G14598

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14598
VCFTA	2027	2027	0	VC!I14598
VN-EAEU	2022	2022	*	EAV!D14575
VN-EAEU	2023	2023	*	EAV!E14575
VN-EAEU	2024	2024	*	EAV!F14575
VN-EAEU	2025	2025	*	EAV!G14575
VN-EAEU	2026	2026	*	EAV!H14575
VN-EAEU	2027	2027	*	EAV!I14575
AHKFTA	2022	2022	0	AKH!D14575
AHKFTA	2023	2023	0	AKH!E14575
AHKFTA	2024	2024	0	AKH!F14575
AHKFTA	2025	2025	0	AKH!G14575
AHKFTA	2026	2026	0	AKH!H14575
AHKFTA	2027	2027	0	AKH!I14575
EVFTA	2022	2022	0	EV-NK!D14590
EVFTA	2023	2023	0	EV-NK!E14590
EVFTA	2024	2024	0	EV-NK!F14590
EVFTA	2025	2025	0	EV-NK!G14590
EVFTA	2026	2026	0	EV-NK!H14590
EVFTA	2027	2027	0	EV-NK!I14590
UKVFTA	2022	2022	0	UKV!D14589
UKVFTA	2023	2023	0	UKV!E14589
UKVFTA	2024	2024	0	UKV!F14589
UKVFTA	2025	2025	0	UKV!G14589
UKVFTA	2026	2026	0	UKV!H14589
UKVFTA	2027	2027	0	UKV!I14589

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14582
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14582
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14582
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14582
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14582
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14582
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14582
RCEP A	2022	2022	0	RCEPT-A!D14577
RCEP A	2023	2023	0	RCEPT-A!E14577
RCEP A	2024	2024	0	RCEPT-A!F14577
RCEP A	2025	2025	0	RCEPT-A!G14577
RCEP A	2026	2026	0	RCEPT-A!H14577
RCEP A	2027	2027	0	RCEPT-A!I14577
RCEP B	2022	2022	0	B!D14577
RCEP B	2023	2023	0	B!E14577
RCEP B	2024	2024	0	B!F14577
RCEP B	2025	2025	0	B!G14577
RCEP B	2026	2026	0	B!H14577
RCEP B	2027	2027	0	B!I14577
RCEP C	2022	2022	0	C!D14577
RCEP C	2023	2023	0	C!E14577
RCEP C	2024	2024	0	C!F14577
RCEP C	2025	2025	0	C!G14577
RCEP C	2026	2026	0	C!H14577
RCEP C	2027	2027	0	C!I14577
RCEP D	2022	2022	0	D!D14576

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14576
RCEP D	2024	2024	0	D!F14576
RCEP D	2025	2025	0	D!G14576
RCEP D	2026	2026	0	D!H14576
RCEP D	2027	2027	0	D!I14576
RCEP E	2022	2022	0	E!D14580
RCEP E	2023	2023	0	E!E14580
RCEP E	2024	2024	0	E!F14580
RCEP E	2025	2025	0	E!G14580
RCEP E	2026	2026	0	E!H14580
RCEP E	2027	2027	0	E!I14580
RCEP F	2022	2022	0	F!D14577
RCEP F	2023	2023	0	F!E14577
RCEP F	2024	2024	0	F!F14577
RCEP F	2025	2025	0	F!G14577
RCEP F	2026	2026	0	F!H14577
RCEP F	2027	2027	0	F!I14577
VIFTA	2024	2024	0	VI!F13565
VIFTA	2025	2025	0	VI!G13565
VIFTA	2026	2026	0	VI!H13565
VIFTA	2027	2027	0	VI!I13565

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 8514.20 has 2 lines; 8514.20.20 is distinguished from its siblings by: Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies.	8514.20.90 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 8514.20.20. 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 8514.20.20 was checked against BT2026 (cell BT2026!N15251), 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.