Vietnam Tariff Intelligence

HS 8515.39.90 detail

HS code	8515.39.90
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 / - Machines and apparatus for arc (including plasma arc) welding of metals: / - - Other: / - - - Other
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85153990/

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!K15282
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15282
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15282
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 (-KH)	0% (except KH)	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!E14589
ATIGA	2022	2022	0	AT!E14530
ATIGA	2023	2023	0	AT!F14530
ATIGA	2024	2024	0	AT!G14530
ATIGA	2025	2025	0	AT!H14530
ATIGA	2026	2026	0	AT!I14530
ATIGA	2027	2027	0	AT!J14530
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14584
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14584
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14584
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14584

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14584
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14584
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14585
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14585
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14585
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14585
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14585
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14585
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14588
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14536
AIFTA	30/12/2022	2022	0	AI!F14544
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14544
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14544
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14544
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14544
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14544
VKFTA	2022	2022	0	VK!E14575
VKFTA	2023	2023	0	VK!F14575
VKFTA	2024	2024	0	VK!G14575
VKFTA	2025	2025	0	VK!H14575
VKFTA	2026	2026	0	VK!I14575
VKFTA	2027	2027	0	VK!J14575
VCFTA	2022	2022	0	VC!D14630
VCFTA	2023	2023	0	VC!E14630
VCFTA	2024	2024	0	VC!F14630
VCFTA	2025	2025	0	VC!G14630

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14630
VCFTA	2027	2027	0	VC!I14630
VN-EAEU	2022	2022	0	EAV!D14607
VN-EAEU	2023	2023	0	EAV!E14607
VN-EAEU	2024	2024	0	EAV!F14607
VN-EAEU	2025	2025	0	EAV!G14607
VN-EAEU	2026	2026	0	EAV!H14607
VN-EAEU	2027	2027	0	EAV!I14607
AHKFTA	2022	2022	0	AKH!D14607
AHKFTA	2023	2023	0	AKH!E14607
AHKFTA	2024	2024	0	AKH!F14607
AHKFTA	2025	2025	0	AKH!G14607
AHKFTA	2026	2026	0	AKH!H14607
AHKFTA	2027	2027	0	AKH!I14607
EVFTA	2022	2022	0	EV-NK!D14622
EVFTA	2023	2023	0	EV-NK!E14622
EVFTA	2024	2024	0	EV-NK!F14622
EVFTA	2025	2025	0	EV-NK!G14622
EVFTA	2026	2026	0	EV-NK!H14622
EVFTA	2027	2027	0	EV-NK!I14622
UKVFTA	2022	2022	0	UKV!D14621
UKVFTA	2023	2023	0	UKV!E14621
UKVFTA	2024	2024	0	UKV!F14621
UKVFTA	2025	2025	0	UKV!G14621
UKVFTA	2026	2026	0	UKV!H14621
UKVFTA	2027	2027	0	UKV!I14621

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14614
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14614
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14614
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14614
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14614
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14614
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14614
RCEP A	2022	2022	0	RCEPT-A!D14609
RCEP A	2023	2023	0	RCEPT-A!E14609
RCEP A	2024	2024	0	RCEPT-A!F14609
RCEP A	2025	2025	0	RCEPT-A!G14609
RCEP A	2026	2026	0	RCEPT-A!H14609
RCEP A	2027	2027	0	RCEPT-A!I14609
RCEP B	2022	2022	0	B!D14609
RCEP B	2023	2023	0	B!E14609
RCEP B	2024	2024	0	B!F14609
RCEP B	2025	2025	0	B!G14609
RCEP B	2026	2026	0	B!H14609
RCEP B	2027	2027	0	B!I14609
RCEP C	2022	2022	0	C!D14609
RCEP C	2023	2023	0	C!E14609
RCEP C	2024	2024	0	C!F14609
RCEP C	2025	2025	0	C!G14609
RCEP C	2026	2026	0	C!H14609
RCEP C	2027	2027	0	C!I14609
RCEP D	2022	2022	0	D!D14608

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14608
RCEP D	2024	2024	0	D!F14608
RCEP D	2025	2025	0	D!G14608
RCEP D	2026	2026	0	D!H14608
RCEP D	2027	2027	0	D!I14608
RCEP E	2022	2022	0	E!D14612
RCEP E	2023	2023	0	E!E14612
RCEP E	2024	2024	0	E!F14612
RCEP E	2025	2025	0	E!G14612
RCEP E	2026	2026	0	E!H14612
RCEP E	2027	2027	0	E!I14612
RCEP F	2022	2022	0	F!D14609
RCEP F	2023	2023	0	F!E14609
RCEP F	2024	2024	0	F!F14609
RCEP F	2025	2025	0	F!G14609
RCEP F	2026	2026	0	F!H14609
RCEP F	2027	2027	0	F!I14609
VIFTA	2024	2024	0	VI!F13596
VIFTA	2025	2025	0	VI!G13596
VIFTA	2026	2026	0	VI!H13596
VIFTA	2027	2027	0	VI!I13596

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 8515.39 has 2 lines; 8515.39.90 is distinguished from its siblings by: Other.	8515.39.10 AC arc welders, transformer type	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 8515.39.90. 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 8515.39.90 was checked against BT2026 (cell BT2026!N15282), 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.