Vietnam Tariff Intelligence

HS 8515.90.90 detail

HS code	8515.90.90
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 / - Parts: / - - Other
Unit	kg/chiếc
Generated	08/11/2026 20:23:38
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/85159090/

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!K15291
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15291
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15291
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!E14598

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14539
ATIGA	2023	2023	0	AT!F14539
ATIGA	2024	2024	0	AT!G14539
ATIGA	2025	2025	0	AT!H14539
ATIGA	2026	2026	0	AT!I14539
ATIGA	2027	2027	0	AT!J14539
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14593
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14593
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14593
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14593
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14593
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14593
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14594
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14594
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14594
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14594
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14594
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14594
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14597
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14545
AIFTA	30/12/2022	2022	0	AI!F14553
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14553
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14553
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14553
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14553
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14553

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14584
VKFTA	2023	2023	0	VK!F14584
VKFTA	2024	2024	0	VK!G14584
VKFTA	2025	2025	0	VK!H14584
VKFTA	2026	2026	0	VK!I14584
VKFTA	2027	2027	0	VK!J14584
VCFTA	2022	2022	0	VC!D14639
VCFTA	2023	2023	0	VC!E14639
VCFTA	2024	2024	0	VC!F14639
VCFTA	2025	2025	0	VC!G14639
VCFTA	2026	2026	0	VC!H14639
VCFTA	2027	2027	0	VC!I14639
VN-EAEU	2022	2022	0	EAV!D14616
VN-EAEU	2023	2023	0	EAV!E14616
VN-EAEU	2024	2024	0	EAV!F14616
VN-EAEU	2025	2025	0	EAV!G14616
VN-EAEU	2026	2026	0	EAV!H14616
VN-EAEU	2027	2027	0	EAV!I14616
AHKFTA	2022	2022	0	AKH!D14616
AHKFTA	2023	2023	0	AKH!E14616
AHKFTA	2024	2024	0	AKH!F14616
AHKFTA	2025	2025	0	AKH!G14616
AHKFTA	2026	2026	0	AKH!H14616
AHKFTA	2027	2027	0	AKH!I14616
EVFTA	2022	2022	0	EV-NK!D14631
EVFTA	2023	2023	0	EV-NK!E14631

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14631
EVFTA	2025	2025	0	EV-NK!G14631
EVFTA	2026	2026	0	EV-NK!H14631
EVFTA	2027	2027	0	EV-NK!I14631
UKVFTA	2022	2022	0	UKV!D14630
UKVFTA	2023	2023	0	UKV!E14630
UKVFTA	2024	2024	0	UKV!F14630
UKVFTA	2025	2025	0	UKV!G14630
UKVFTA	2026	2026	0	UKV!H14630
UKVFTA	2027	2027	0	UKV!I14630
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14623
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14623
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14623
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14623
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14623
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14623
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14623
RCEP A	2022	2022	0	RCEPT-A!D14618
RCEP A	2023	2023	0	RCEPT-A!E14618
RCEP A	2024	2024	0	RCEPT-A!F14618
RCEP A	2025	2025	0	RCEPT-A!G14618
RCEP A	2026	2026	0	RCEPT-A!H14618
RCEP A	2027	2027	0	RCEPT-A!I14618
RCEP B	2022	2022	0	B!D14618
RCEP B	2023	2023	0	B!E14618
RCEP B	2024	2024	0	B!F14618

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14618
RCEP B	2026	2026	0	B!H14618
RCEP B	2027	2027	0	B!I14618
RCEP C	2022	2022	0	C!D14618
RCEP C	2023	2023	0	C!E14618
RCEP C	2024	2024	0	C!F14618
RCEP C	2025	2025	0	C!G14618
RCEP C	2026	2026	0	C!H14618
RCEP C	2027	2027	0	C!I14618
RCEP D	2022	2022	0	D!D14617
RCEP D	2023	2023	0	D!E14617
RCEP D	2024	2024	0	D!F14617
RCEP D	2025	2025	0	D!G14617
RCEP D	2026	2026	0	D!H14617
RCEP D	2027	2027	0	D!I14617
RCEP E	2022	2022	0	E!D14621
RCEP E	2023	2023	0	E!E14621
RCEP E	2024	2024	0	E!F14621
RCEP E	2025	2025	0	E!G14621
RCEP E	2026	2026	0	E!H14621
RCEP E	2027	2027	0	E!I14621
RCEP F	2022	2022	0	F!D14618
RCEP F	2023	2023	0	F!E14618
RCEP F	2024	2024	0	F!F14618
RCEP F	2025	2025	0	F!G14618
RCEP F	2026	2026	0	F!H14618

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14618
VIFTA	2024	2024	0	VI!F13605
VIFTA	2025	2025	0	VI!G13605
VIFTA	2026	2026	0	VI!H13605
VIFTA	2027	2027	0	VI!I13605

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 8515.90 has 4 lines; 8515.90.90 is distinguished from its siblings by: Other.	8515.90.10 Of AC arc welders, transformer type; 8515.90.21 Of wave soldering machines; 8515.90.29 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 8515.90.90. 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 8515.90.90 was checked against BT2026 (cell BT2026!N15291), 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.