Vietnam Tariff Intelligence

# Dettaglio SA 8419.90.22

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|---|---|
| **Codice SA** | 8419.90.22 |
| **Descrizione** | 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 non-electrically operated articles: / - - - Of instantaneous gas water heaters, household type |
| **Unità** | chiếc |
| **Generato il** | 18/11/2026 04:59:36 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://www.vietnamtariff.com/hs-code/84199022/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13424 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13424 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13424 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12715 |
| ATIGA | 2022 | 2022 | 0 | AT!E12656 |
| ATIGA | 2023 | 2023 | 0 | AT!F12656 |
| ATIGA | 2024 | 2024 | 0 | AT!G12656 |
| ATIGA | 2025 | 2025 | 0 | AT!H12656 |
| ATIGA | 2026 | 2026 | 0 | AT!I12656 |
| ATIGA | 2027 | 2027 | 0 | AT!J12656 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12710 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12710 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12710 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12710 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12710 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12710 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12711 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12711 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12711 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12711 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12711 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12711 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12714 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12662 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F12670 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G12670 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H12670 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I12670 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J12670 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K12670 |
| VKFTA | 2022 | 2022 | 0 | VK!E12701 |
| VKFTA | 2023 | 2023 | 0 | VK!F12701 |
| VKFTA | 2024 | 2024 | 0 | VK!G12701 |
| VKFTA | 2025 | 2025 | 0 | VK!H12701 |
| VKFTA | 2026 | 2026 | 0 | VK!I12701 |
| VKFTA | 2027 | 2027 | 0 | VK!J12701 |
| VCFTA | 2022 | 2022 | 0 | VC!D12750 |
| VCFTA | 2023 | 2023 | 0 | VC!E12750 |
| VCFTA | 2024 | 2024 | 0 | VC!F12750 |
| VCFTA | 2025 | 2025 | 0 | VC!G12750 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12750 |
| VCFTA | 2027 | 2027 | 0 | VC!I12750 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12733 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12733 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12733 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12733 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12733 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12733 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D12733 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E12733 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F12733 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G12733 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H12733 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12733 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D12748 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E12748 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F12748 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12748 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12748 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12748 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D12747 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E12747 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F12747 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12747 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12747 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12747 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12727 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12727 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12727 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12727 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12727 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12727 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12727 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D12735 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E12735 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F12735 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G12735 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H12735 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I12735 |
| RCEP B | 2022 | 2022 | 0 | B!D12735 |
| RCEP B | 2023 | 2023 | 0 | B!E12735 |
| RCEP B | 2024 | 2024 | 0 | B!F12735 |
| RCEP B | 2025 | 2025 | 0 | B!G12735 |
| RCEP B | 2026 | 2026 | 0 | B!H12735 |
| RCEP B | 2027 | 2027 | 0 | B!I12735 |
| RCEP C | 2022 | 2022 | 0 | C!D12735 |
| RCEP C | 2023 | 2023 | 0 | C!E12735 |
| RCEP C | 2024 | 2024 | 0 | C!F12735 |
| RCEP C | 2025 | 2025 | 0 | C!G12735 |
| RCEP C | 2026 | 2026 | 0 | C!H12735 |
| RCEP C | 2027 | 2027 | 0 | C!I12735 |
| RCEP D | 2022 | 2022 | 0 | D!D12734 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E12734 |
| RCEP D | 2024 | 2024 | 0 | D!F12734 |
| RCEP D | 2025 | 2025 | 0 | D!G12734 |
| RCEP D | 2026 | 2026 | 0 | D!H12734 |
| RCEP D | 2027 | 2027 | 0 | D!I12734 |
| RCEP E | 2022 | 2022 | 0 | E!D12738 |
| RCEP E | 2023 | 2023 | 0 | E!E12738 |
| RCEP E | 2024 | 2024 | 0 | E!F12738 |
| RCEP E | 2025 | 2025 | 0 | E!G12738 |
| RCEP E | 2026 | 2026 | 0 | E!H12738 |
| RCEP E | 2027 | 2027 | 0 | E!I12738 |
| RCEP F | 2022 | 2022 | 0 | F!D12735 |
| RCEP F | 2023 | 2023 | 0 | F!E12735 |
| RCEP F | 2024 | 2024 | 0 | F!F12735 |
| RCEP F | 2025 | 2025 | 0 | F!G12735 |
| RCEP F | 2026 | 2026 | 0 | F!H12735 |
| RCEP F | 2027 | 2027 | 0 | F!I12735 |
| VIFTA | 2024 | 2024 | 0 | VI!F11802 |
| VIFTA | 2025 | 2025 | 0 | VI!G11802 |
| VIFTA | 2026 | 2026 | 0 | VI!H11802 |
| VIFTA | 2027 | 2027 | 0 | VI!I11802 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8419.90 has 5 lines; 8419.90.22 is distinguished from its siblings by: Of instantaneous gas water heaters, household type. | 8419.90.12 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; 8419.90.29 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8419.90.22. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8419.90.22 was checked against BT2026 (cell BT2026!N13424), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.