Vietnam Tariff Intelligence

HS 8401.20.00 detail

HS code	8401.20.00
Description	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation / - Machinery and apparatus for isotopic separation, and parts thereof
Unit	chiếc
Generated	11/11/2026 20:43:13
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://www.vietnamtariff.com/hs-code/84012000/

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!K12810
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12810
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12810
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

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12081
ATIGA	2022	2022	0	AT!E12024
ATIGA	2023	2023	0	AT!F12024
ATIGA	2024	2024	0	AT!G12024
ATIGA	2025	2025	0	AT!H12024
ATIGA	2026	2026	0	AT!I12024
ATIGA	2027	2027	0	AT!J12024
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12076
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12076
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12076

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12076
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12076
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12076
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12077
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12077
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12077
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12077
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12077
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12077
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12080
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12030
AIFTA	30/12/2022	2022	0	AI!F12036
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12036
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12036
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12036
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12036
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12036
VKFTA	2022	2022	0	VK!E12069
VKFTA	2023	2023	0	VK!F12069
VKFTA	2024	2024	0	VK!G12069
VKFTA	2025	2025	0	VK!H12069
VKFTA	2026	2026	0	VK!I12069
VKFTA	2027	2027	0	VK!J12069
VCFTA	2022	2022	0	VC!D12114
VCFTA	2023	2023	0	VC!E12114
VCFTA	2024	2024	0	VC!F12114

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12114
VCFTA	2026	2026	0	VC!H12114
VCFTA	2027	2027	0	VC!I12114
VN-EAEU	2022	2022	*	EAV!D12099
VN-EAEU	2023	2023	*	EAV!E12099
VN-EAEU	2024	2024	*	EAV!F12099
VN-EAEU	2025	2025	*	EAV!G12099
VN-EAEU	2026	2026	*	EAV!H12099
VN-EAEU	2027	2027	*	EAV!I12099
AHKFTA	2022	2022	0	AKH!D12099
AHKFTA	2023	2023	0	AKH!E12099
AHKFTA	2024	2024	0	AKH!F12099
AHKFTA	2025	2025	0	AKH!G12099
AHKFTA	2026	2026	0	AKH!H12099
AHKFTA	2027	2027	0	AKH!I12099
EVFTA	2022	2022	0	EV-NK!D12116
EVFTA	2023	2023	0	EV-NK!E12116
EVFTA	2024	2024	0	EV-NK!F12116
EVFTA	2025	2025	0	EV-NK!G12116
EVFTA	2026	2026	0	EV-NK!H12116
EVFTA	2027	2027	0	EV-NK!I12116
UKVFTA	2022	2022	0	UKV!D12115
UKVFTA	2023	2023	0	UKV!E12115
UKVFTA	2024	2024	0	UKV!F12115
UKVFTA	2025	2025	0	UKV!G12115
UKVFTA	2026	2026	0	UKV!H12115

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12115
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12062
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12062
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12062
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12062
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12062
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12062
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12062
RCEP A	2022	2022	0	RCEPT-A!D12099
RCEP A	2023	2023	0	RCEPT-A!E12099
RCEP A	2024	2024	0	RCEPT-A!F12099
RCEP A	2025	2025	0	RCEPT-A!G12099
RCEP A	2026	2026	0	RCEPT-A!H12099
RCEP A	2027	2027	0	RCEPT-A!I12099
RCEP B	2022	2022	0	B!D12099
RCEP B	2023	2023	0	B!E12099
RCEP B	2024	2024	0	B!F12099
RCEP B	2025	2025	0	B!G12099
RCEP B	2026	2026	0	B!H12099
RCEP B	2027	2027	0	B!I12099
RCEP C	2022	2022	0	C!D12099
RCEP C	2023	2023	0	C!E12099
RCEP C	2024	2024	0	C!F12099
RCEP C	2025	2025	0	C!G12099
RCEP C	2026	2026	0	C!H12099
RCEP C	2027	2027	0	C!I12099

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12098
RCEP D	2023	2023	0	D!E12098
RCEP D	2024	2024	0	D!F12098
RCEP D	2025	2025	0	D!G12098
RCEP D	2026	2026	0	D!H12098
RCEP D	2027	2027	0	D!I12098
RCEP E	2022	2022	0	E!D12102
RCEP E	2023	2023	0	E!E12102
RCEP E	2024	2024	0	E!F12102
RCEP E	2025	2025	0	E!G12102
RCEP E	2026	2026	0	E!H12102
RCEP E	2027	2027	0	E!I12102
RCEP F	2022	2022	0	F!D12099
RCEP F	2023	2023	0	F!E12099
RCEP F	2024	2024	0	F!F12099
RCEP F	2025	2025	0	F!G12099
RCEP F	2026	2026	0	F!H12099
RCEP F	2027	2027	0	F!I12099
VIFTA	2024	2024	0	VI!F11186
VIFTA	2025	2025	0	VI!G11186
VIFTA	2026	2026	0	VI!H11186
VIFTA	2027	2027	0	VI!I11186

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 8401.20.00. 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 8401.20.00 was checked against BT2026 (cell BT2026!N12810), 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.