Vietnam Tariff Intelligence

Detalle del SA 8418.10.39

Código SA	8418.10.39
Descripción	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof: / - - Fitted with separate external doors only: / - - - Other
Unidad	chiếc
Generado	10/11/2026 22:44:03
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/84181039/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13336
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13336
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13336
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	2	2%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12624
ATIGA	2022	2022	0	AT!E12567
ATIGA	2023	2023	0	AT!F12567
ATIGA	2024	2024	0	AT!G12567
ATIGA	2025	2025	0	AT!H12567
ATIGA	2026	2026	0	AT!I12567
ATIGA	2027	2027	0	AT!J12567
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12621
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12621
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12621
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12621

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12621
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12621
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12622
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12622
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12622
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12622
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12622
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12622
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12623
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12573
AIFTA	30/12/2022	2022	3	AI!F12579
AIFTA	31/12/2022 - 30/12/2023	2023	3	AI!G12579
AIFTA	31/12/2023 - 30/12/2024	2024	3	AI!H12579
AIFTA	31/12/2024 - 31/12/2025	2025	2	AI!I12579
AIFTA	01/01/2026 - 31/12/2026	2026	2	AI!J12579
AIFTA	01/01/2027 - 31/12/2027	2027	2	AI!K12579
VKFTA	2022	2022	0	VK!E12612
VKFTA	2023	2023	0	VK!F12612
VKFTA	2024	2024	0	VK!G12612
VKFTA	2025	2025	0	VK!H12612
VKFTA	2026	2026	0	VK!I12612
VKFTA	2027	2027	0	VK!J12612
VCFTA	2022	2022	3	VC!D12659
VCFTA	2023	2023	3	VC!E12659
VCFTA	2024	2024	0	VC!F12659
VCFTA	2025	2025	0	VC!G12659

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12659
VCFTA	2027	2027	0	VC!I12659
VN-EAEU	2022	2022	0	EAV!D12644
VN-EAEU	2023	2023	0	EAV!E12644
VN-EAEU	2024	2024	0	EAV!F12644
VN-EAEU	2025	2025	0	EAV!G12644
VN-EAEU	2026	2026	0	EAV!H12644
VN-EAEU	2027	2027	0	EAV!I12644
AHKFTA	2022	2022	2	AKH!D12644
AHKFTA	2023	2023	1	AKH!E12644
AHKFTA	2024	2024	1	AKH!F12644
AHKFTA	2025	2025	1	AKH!G12644
AHKFTA	2026	2026	1	AKH!H12644
AHKFTA	2027	2027	0	AKH!I12644
EVFTA	2022	2022	0	EV-NK!D12659
EVFTA	2023	2023	0	EV-NK!E12659
EVFTA	2024	2024	0	EV-NK!F12659
EVFTA	2025	2025	0	EV-NK!G12659
EVFTA	2026	2026	0	EV-NK!H12659
EVFTA	2027	2027	0	EV-NK!I12659
UKVFTA	2022	2022	0	UKV!D12658
UKVFTA	2023	2023	0	UKV!E12658
UKVFTA	2024	2024	0	UKV!F12658
UKVFTA	2025	2025	0	UKV!G12658
UKVFTA	2026	2026	0	UKV!H12658
UKVFTA	2027	2027	0	UKV!I12658

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12638
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12638
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12638
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12638
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12638
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12638
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12638
RCEP A	2022	2022	0	RCEPT-A!D12646
RCEP A	2023	2023	0	RCEPT-A!E12646
RCEP A	2024	2024	0	RCEPT-A!F12646
RCEP A	2025	2025	0	RCEPT-A!G12646
RCEP A	2026	2026	0	RCEPT-A!H12646
RCEP A	2027	2027	0	RCEPT-A!I12646
RCEP B	2022	2022	0	B!D12646
RCEP B	2023	2023	0	B!E12646
RCEP B	2024	2024	0	B!F12646
RCEP B	2025	2025	0	B!G12646
RCEP B	2026	2026	0	B!H12646
RCEP B	2027	2027	0	B!I12646
RCEP C	2022	2022	0	C!D12646
RCEP C	2023	2023	0	C!E12646
RCEP C	2024	2024	0	C!F12646
RCEP C	2025	2025	0	C!G12646
RCEP C	2026	2026	0	C!H12646
RCEP C	2027	2027	0	C!I12646
RCEP D	2022	2022	0	D!D12645

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E12645
RCEP D	2024	2024	0	D!F12645
RCEP D	2025	2025	0	D!G12645
RCEP D	2026	2026	0	D!H12645
RCEP D	2027	2027	0	D!I12645
RCEP E	2022	2022	0	E!D12649
RCEP E	2023	2023	0	E!E12649
RCEP E	2024	2024	0	E!F12649
RCEP E	2025	2025	0	E!G12649
RCEP E	2026	2026	0	E!H12649
RCEP E	2027	2027	0	E!I12649
RCEP F	2022	2022	0	F!D12646
RCEP F	2023	2023	0	F!E12646
RCEP F	2024	2024	0	F!F12646
RCEP F	2025	2025	0	F!G12646
RCEP F	2026	2026	0	F!H12646
RCEP F	2027	2027	0	F!I12646
VIFTA	2024	2024	2.6	VI!F11712
VIFTA	2025	2025	2.1	VI!G11712
VIFTA	2026	2026	1.7	VI!H11712
VIFTA	2027	2027	1.3	VI!I11712

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.10 has 6 lines; 8418.10.39 is distinguished from its siblings by: Other.	8418.10.31 Household type, of a capacity not exceeding 230 l; 8418.10.32 Other household type, of a capacity exceeding 230 l; 8418.10.40 Other, of a kind suitable for medical, surgical or laboratory use; 8418.10.91 Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l; 8418.10.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8418.10.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8418.10.39	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación

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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8418.10.39. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 8418.10.39 was checked against BT2026 (cell BT2026!N13336), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.