

Detalle del SA 8418.21.90

|                        |                                                                                                                                                                                                                                     |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8418.21.90                                                                                                                                                                                                                          |
| Descripción            | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Refrigerators, household type: / - - Compression-type: / - - - Other |
| Unidad                 | chiếc                                                                                                                                                                                                                               |
| Generado               | 31/10/2026 07:02:40                                                                                                                                                                                                                 |
| 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                 | <a href="https://vietnamtariff.com/hs-code/84182190/">https://vietnamtariff.com/hs-code/84182190/</a>                                                                                                                               |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 37.5            | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13344 |
| Preferencial (NMF)               | 25              | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13344 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13344 |
| 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 |
| AJCEP          | 0                | 0%                       | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/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 |
| 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 |
| ACFTA          | 15 (-KH, PH, TH) | 15% (excepto KH, PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| VIFTA          | 14.3             | 14,3%                    | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AIFTA          | 22.5             | 22,5%                    | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 25               | 25%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 25               | 25%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |    |               |                            |                                        |                                   |                |                 |
|----------------|----|---------------|----------------------------|----------------------------------------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo C) | 25 | 25%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 25 | 25%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 25 | 25%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 25 | 25%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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       |
| AKFTA          | 40 | 40%           | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem      |
| AHKFTA         | *  | * no elegible | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | No elegible (*) |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 15              | AC!E12634 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E12575 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F12575 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G12575 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H12575 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I12575 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J12575 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3               | AJ!E12629 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F12629 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G12629 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H12629 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I12629   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J12629   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5               | VJ!E12630   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5             | VJ!F12630   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G12630   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H12630   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I12630   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J12630   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40              | AK!F12633   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H12581 |
| AIFTA   | 30/12/2022                             | 2022 | 24              | AI!F12589   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 23              | AI!G12589   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 23              | AI!H12589   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 22.5            | AI!I12589   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 22.5            | AI!J12589   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 22.5            | AI!K12589   |
| VKFTA   | 2022                                   | 2022 | 5               | VK!E12620   |
| VKFTA   | 2023                                   | 2023 | 2,5             | VK!F12620   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G12620   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H12620   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I12620   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J12620   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D12669   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E12669   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F12669   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G12669   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H12669    |
| VCFTA   | 2027    | 2027 | 0               | VC!I12669    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D12652   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E12652   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F12652   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G12652   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H12652   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I12652   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D12652   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E12652   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F12652   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G12652   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H12652   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I12652   |
| EVFTA   | 2022    | 2022 | 12,5            | EV-NK!D12667 |
| EVFTA   | 2023    | 2023 | 8,3             | EV-NK!E12667 |
| EVFTA   | 2024    | 2024 | 4,1             | EV-NK!F12667 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G12667 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H12667 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I12667 |
| UKVFTA  | 2022    | 2022 | 12,5            | UKV!D12666   |
| UKVFTA  | 2023    | 2023 | 8,3             | UKV!E12666   |
| UKVFTA  | 2024    | 2024 | 4,1             | UKV!F12666   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G12666   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H12666   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I12666   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D12646   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E12646   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F12646   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G12646   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H12646   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I12646   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J12646   |
| RCEP A | 2022    | 2022           | 25              | RCEPT-A!D12654 |
| RCEP A | 2023    | 2023           | 25              | RCEPT-A!E12654 |
| RCEP A | 2024    | 2024           | 25              | RCEPT-A!F12654 |
| RCEP A | 2025    | 2025           | 25              | RCEPT-A!G12654 |
| RCEP A | 2026    | 2026           | 25              | RCEPT-A!H12654 |
| RCEP A | 2027    | 2027           | 25              | RCEPT-A!I12654 |
| RCEP B | 2022    | 2022           | 25              | B!D12654       |
| RCEP B | 2023    | 2023           | 25              | B!E12654       |
| RCEP B | 2024    | 2024           | 25              | B!F12654       |
| RCEP B | 2025    | 2025           | 25              | B!G12654       |
| RCEP B | 2026    | 2026           | 25              | B!H12654       |
| RCEP B | 2027    | 2027           | 25              | B!I12654       |
| RCEP C | 2022    | 2022           | 25              | C!D12654       |
| RCEP C | 2023    | 2023           | 25              | C!E12654       |
| RCEP C | 2024    | 2024           | 25              | C!F12654       |
| RCEP C | 2025    | 2025           | 25              | C!G12654       |
| RCEP C | 2026    | 2026           | 25              | C!H12654       |
| RCEP C | 2027    | 2027           | 25              | C!I12654       |
| RCEP D | 2022    | 2022           | 25              | D!D12653       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 25              | D!E12653  |
| RCEP D | 2024    | 2024 | 25              | D!F12653  |
| RCEP D | 2025    | 2025 | 25              | D!G12653  |
| RCEP D | 2026    | 2026 | 25              | D!H12653  |
| RCEP D | 2027    | 2027 | 25              | D!!12653  |
| RCEP E | 2022    | 2022 | 25              | E!D12657  |
| RCEP E | 2023    | 2023 | 25              | E!E12657  |
| RCEP E | 2024    | 2024 | 25              | E!F12657  |
| RCEP E | 2025    | 2025 | 25              | E!G12657  |
| RCEP E | 2026    | 2026 | 25              | E!H12657  |
| RCEP E | 2027    | 2027 | 25              | E!!12657  |
| RCEP F | 2022    | 2022 | 25              | F!D12654  |
| RCEP F | 2023    | 2023 | 25              | F!E12654  |
| RCEP F | 2024    | 2024 | 25              | F!F12654  |
| RCEP F | 2025    | 2025 | 25              | F!G12654  |
| RCEP F | 2026    | 2026 | 25              | F!H12654  |
| RCEP F | 2027    | 2027 | 25              | F!!12654  |
| VIFTA  | 2024    | 2024 | 21.4            | VI!F11722 |
| VIFTA  | 2025    | 2025 | 17.9            | VI!G11722 |
| VIFTA  | 2026    | 2026 | 14.3            | VI!H11722 |
| VIFTA  | 2027    | 2027 | 10.7            | VI!!11722 |

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 |
| DOC-001 | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)                                                                                                                                                                                           |                                              | 2711/QĐ-BKHCN  | Prepare inspection/certification filings under the cited instruments before clearance.                       | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo F) 25%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25%                                      |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación                   |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8418.21 has 2 lines; 8418.21.90 is distinguished from its siblings by: Other.                                                                                                                                                                         | 8418.21.10 Of a capacity not exceeding 230 l | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | 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 8418.21.90. 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 25% for 8418.21.90 was checked against BT2026 (cell BT2026!N13344), 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) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)                                   |

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.