Vietnam Tariff Intelligence

Detalle del SA 8418.30.10

Código SA	8418.30.10
Descripción	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Freezers of the chest type, not exceeding 800 l capacity: / - - Of a capacity not exceeding 200 l
Unidad	chiếc
Generado	07/11/2026 19:14:03
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/84183010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13347
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13347
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13347
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
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
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-BN, KH, TH)	15% (excepto BN, KH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	20	20%	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
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E12637
ATIGA	2022	2022	0	AT!E12578
ATIGA	2023	2023	0	AT!F12578
ATIGA	2024	2024	0	AT!G12578
ATIGA	2025	2025	0	AT!H12578
ATIGA	2026	2026	0	AT!I12578
ATIGA	2027	2027	0	AT!J12578
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12632
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12632
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12632
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12632

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12632
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12632
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12633
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12633
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12633
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12633
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12633
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12633
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12636
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12584
AIFTA	30/12/2022	2022	*	AI!F12592
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12592
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12592
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12592
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12592
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12592
VKFTA	2022	2022	5	VK!E12623
VKFTA	2023	2023	5	VK!F12623
VKFTA	2024	2024	5	VK!G12623
VKFTA	2025	2025	5	VK!H12623
VKFTA	2026	2026	5	VK!I12623
VKFTA	2027	2027	5	VK!J12623
VCFTA	2022	2022	4	VC!D12672
VCFTA	2023	2023	2	VC!E12672
VCFTA	2024	2024	0	VC!F12672
VCFTA	2025	2025	0	VC!G12672

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12672
VCFTA	2027	2027	0	VC!I12672
VN-EAEU	2022	2022	0	EAV!D12655
VN-EAEU	2023	2023	0	EAV!E12655
VN-EAEU	2024	2024	0	EAV!F12655
VN-EAEU	2025	2025	0	EAV!G12655
VN-EAEU	2026	2026	0	EAV!H12655
VN-EAEU	2027	2027	0	EAV!I12655
AHKFTA	2022	2022	*	AKH!D12655
AHKFTA	2023	2023	*	AKH!E12655
AHKFTA	2024	2024	*	AKH!F12655
AHKFTA	2025	2025	*	AKH!G12655
AHKFTA	2026	2026	*	AKH!H12655
AHKFTA	2027	2027	*	AKH!I12655
EVFTA	2022	2022	10	EV-NK!D12670
EVFTA	2023	2023	6,6	EV-NK!E12670
EVFTA	2024	2024	3,3	EV-NK!F12670
EVFTA	2025	2025	0	EV-NK!G12670
EVFTA	2026	2026	0	EV-NK!H12670
EVFTA	2027	2027	0	EV-NK!I12670
UKVFTA	2022	2022	10	UKV!D12669
UKVFTA	2023	2023	6,6	UKV!E12669
UKVFTA	2024	2024	3,3	UKV!F12669
UKVFTA	2025	2025	0	UKV!G12669
UKVFTA	2026	2026	0	UKV!H12669
UKVFTA	2027	2027	0	UKV!I12669

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12649
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12649
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12649
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12649
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12649
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12649
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12649
RCEP A	2022	2022	20	RCEPT-A!D12657
RCEP A	2023	2023	20	RCEPT-A!E12657
RCEP A	2024	2024	20	RCEPT-A!F12657
RCEP A	2025	2025	20	RCEPT-A!G12657
RCEP A	2026	2026	20	RCEPT-A!H12657
RCEP A	2027	2027	20	RCEPT-A!I12657
RCEP B	2022	2022	20	B!D12657
RCEP B	2023	2023	20	B!E12657
RCEP B	2024	2024	20	B!F12657
RCEP B	2025	2025	20	B!G12657
RCEP B	2026	2026	20	B!H12657
RCEP B	2027	2027	20	B!I12657
RCEP C	2022	2022	20	C!D12657
RCEP C	2023	2023	20	C!E12657
RCEP C	2024	2024	20	C!F12657
RCEP C	2025	2025	20	C!G12657
RCEP C	2026	2026	20	C!H12657
RCEP C	2027	2027	20	C!I12657
RCEP D	2022	2022	20	D!D12656

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	20	D!E12656
RCEP D	2024	2024	20	D!F12656
RCEP D	2025	2025	20	D!G12656
RCEP D	2026	2026	20	D!H12656
RCEP D	2027	2027	20	D!I12656
RCEP E	2022	2022	20	E!D12660
RCEP E	2023	2023	20	E!E12660
RCEP E	2024	2024	20	E!F12660
RCEP E	2025	2025	20	E!G12660
RCEP E	2026	2026	20	E!H12660
RCEP E	2027	2027	20	E!I12660
RCEP F	2022	2022	20	F!D12657
RCEP F	2023	2023	20	F!E12657
RCEP F	2024	2024	20	F!F12657
RCEP F	2025	2025	20	F!G12657
RCEP F	2026	2026	20	F!H12657
RCEP F	2027	2027	20	F!I12657
VIFTA	2024	2024	17,1	VI!F11725
VIFTA	2025	2025	14.3	VI!G11725
VIFTA	2026	2026	11.4	VI!H11725
VIFTA	2027	2027	8.6	VI!I11725

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) 20%, RCEP (Anexo B) 20%, RCEP (Anexo C) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8418.30 has 2 lines; 8418.30.10 is distinguished from its siblings by: Of a capacity not exceeding 200 l.	8418.30.90 Other	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 8418.30.10. 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 20% for 8418.30.10 was checked against BT2026 (cell BT2026!N13347), 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.