

Detalle del SA 8418.91.00

|                        |                                                                                                                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8418.91.00                                                                                                                                                                                                                                    |
| Descripción            | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Parts: / - - Furniture designed to receive refrigerating or freezing equipment |
| Unidad                 | chiếc                                                                                                                                                                                                                                         |
| Generado               | 30/10/2026 11:03:09                                                                                                                                                                                                                           |
| 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/84189100/">https://vietnamtariff.com/hs-code/84189100/</a>                                                                                                                                         |

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!K13370 |
| Preferencial (NMF)               | 3               | 3%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13370 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13370 |
| 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 |
| AHKFTA         | 0          | 0%                  | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0          | 0%                  | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/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(-LA, MM) | 0% (excepto LA, MM) | 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0   | 0%        | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0   | 0%        | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0   | 0%        | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0   | 0%        | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 1.7 | 1,7%      | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E12660 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E12601 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F12601 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G12601 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H12601 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I12601 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J12601 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E12655 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F12655 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G12655 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H12655 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I12655   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J12655   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E12656   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F12656   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G12656   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H12656   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I12656   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J12656   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F12659   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H12607 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F12615   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G12615   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H12615   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I12615   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J12615   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K12615   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E12646   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F12646   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G12646   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H12646   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I12646   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J12646   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D12695   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E12695   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F12695   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G12695   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H12695    |
| VCFTA   | 2027    | 2027 | 0               | VC!I12695    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D12678   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E12678   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F12678   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G12678   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H12678   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I12678   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D12678   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E12678   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F12678   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G12678   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H12678   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I12678   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D12693 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E12693 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F12693 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G12693 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H12693 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I12693 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D12692   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E12692   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F12692   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G12692   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H12692   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I12692   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D12672   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E12672   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F12672   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G12672   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H12672   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I12672   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J12672   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D12680 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E12680 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F12680 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G12680 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H12680 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I12680 |
| RCEP B | 2022    | 2022           | 0               | B!D12680       |
| RCEP B | 2023    | 2023           | 0               | B!E12680       |
| RCEP B | 2024    | 2024           | 0               | B!F12680       |
| RCEP B | 2025    | 2025           | 0               | B!G12680       |
| RCEP B | 2026    | 2026           | 0               | B!H12680       |
| RCEP B | 2027    | 2027           | 0               | B!I12680       |
| RCEP C | 2022    | 2022           | 0               | C!D12680       |
| RCEP C | 2023    | 2023           | 0               | C!E12680       |
| RCEP C | 2024    | 2024           | 0               | C!F12680       |
| RCEP C | 2025    | 2025           | 0               | C!G12680       |
| RCEP C | 2026    | 2026           | 0               | C!H12680       |
| RCEP C | 2027    | 2027           | 0               | C!I12680       |
| RCEP D | 2022    | 2022           | 0               | D!D12679       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E12679  |
| RCEP D | 2024    | 2024 | 0               | D!F12679  |
| RCEP D | 2025    | 2025 | 0               | D!G12679  |
| RCEP D | 2026    | 2026 | 0               | D!H12679  |
| RCEP D | 2027    | 2027 | 0               | D!!12679  |
| RCEP E | 2022    | 2022 | 0               | E!D12683  |
| RCEP E | 2023    | 2023 | 0               | E!E12683  |
| RCEP E | 2024    | 2024 | 0               | E!F12683  |
| RCEP E | 2025    | 2025 | 0               | E!G12683  |
| RCEP E | 2026    | 2026 | 0               | E!H12683  |
| RCEP E | 2027    | 2027 | 0               | E!!12683  |
| RCEP F | 2022    | 2022 | 0               | F!D12680  |
| RCEP F | 2023    | 2023 | 0               | F!E12680  |
| RCEP F | 2024    | 2024 | 0               | F!F12680  |
| RCEP F | 2025    | 2025 | 0               | F!G12680  |
| RCEP F | 2026    | 2026 | 0               | F!H12680  |
| RCEP F | 2027    | 2027 | 0               | F!!12680  |
| VIFTA  | 2024    | 2024 | 2.6             | VI!F11748 |
| VIFTA  | 2025    | 2025 | 2.1             | VI!G11748 |
| VIFTA  | 2026    | 2026 | 1.7             | VI!H11748 |
| VIFTA  | 2027    | 2027 | 1.3             | VI!!11748 |

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): 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 |
| 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 8418.91.00. 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 8418.91.00 was checked against BT2026 (cell BT2026!N13370), 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                         |
|------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

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.