

## Détail du SH 8418.91.00

|                        |                                                                                                                                                                                                                                               |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8418.91.00                                                                                                                                                                                                                                    |
| Description            | 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 |
| Unité                  | chiếc                                                                                                                                                                                                                                         |
| Généré le              | 01/11/2026 07:47:31                                                                                                                                                                                                                           |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                    |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                              |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/84189100/">https://vietnamtariff.com/hs-code/84189100/</a>                                                                                                                                         |

### Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 4.5           | 4,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13370 |
| Préférentiel (NPF)            | 3             | 3%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13370 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13370 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

### Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux             | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%               | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%               | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0(-LA, MM)    | 0% (sauf LA, MM) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%               | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 1.7           | 1,7%          | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| 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 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G12655   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H12655   |
| 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   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F12695    |
| VCFTA   | 2025    | 2025  | 0             | VC!G12695    |
| 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   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H12692     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I12692     |
| 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       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 0             | C!I12680  |
| RCEP D | 2022    | 2022  | 0             | D!D12679  |
| 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!I12679  |
| 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!I12683  |
| 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!I12680  |
| 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!I11748 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                               |  |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.     | Texte cité dans la source ; validité non vérifiée |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| 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).          | Non vérifié – contrôle nécessaire                 |
| 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.                                                        | Non vérifié – contrôle nécessaire                 |
| 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. | Vérifié par rapport au fichier tarifaire source   |

## Politique de l'article

| Politique de l'article                         |
|------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.