

Dettaglio SA 8418.10.31

|                      |                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8418.10.31                                                                                                                                                                                                                                                                                                                                                                        |
| Descrizione          | 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: / - - - Household type, of a capacity not exceeding 230 l |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                             |
| Generato il          | 31/10/2026 03:46:33                                                                                                                                                                                                                                                                                                                                                               |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                        |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                      |
| Link                 | <a href="https://vietnamtariff.com/hs-code/84181031/">https://vietnamtariff.com/hs-code/84181031/</a>                                                                                                                                                                                                                                                                             |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 37.5              | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13334 |
| Preferenziale (NPF)              | 25                | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13334 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13334 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |              |                      |                            |                                        |                                   |                |            |
|-------------------|--------------|----------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0            | 0%                   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0            | 0%                   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0            | 0%                   | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0            | 0%                   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0            | 0%                   | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0            | 0%                   | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA             | 15 (-KH, TH) | 15% (eccetto KH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| VIFTA             | 14.3         | 14,3%                | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AIFTA             | 22.5         | 22,5%                | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 25           | 25%                  | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 25           | 25%                  | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |    |                   |                            |                                        |                                   |                |                     |
|-------------------|----|-------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato C) | 25 | 25%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 25 | 25%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 25 | 25%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 25 | 25%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |    | Nessun dato       | Nessun dato                |                                        | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |    | Nessun dato       | Nessun dato                |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AKFTA             | 40 | 40%               | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem          |
| AHKFTA            | *  | * non ammissibile | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 15                | AC!E12622 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E12565 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F12565 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G12565 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H12565 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I12565 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J12565 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3                 | AJ!E12619 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F12619 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G12619 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H12619 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I12619   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J12619   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5                 | VJ!E12620   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5               | VJ!F12620   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G12620   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H12620   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I12620   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J12620   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 40                | AK!F12621   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H12571 |
| AIFTA   | 30/12/2022                             | 2022 | 24                | AI!F12577   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 23                | AI!G12577   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 23                | AI!H12577   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 22.5              | AI!I12577   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 22.5              | AI!J12577   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 22.5              | AI!K12577   |
| VKFTA   | 2022                                   | 2022 | 5                 | VK!E12610   |
| VKFTA   | 2023                                   | 2023 | 2,5               | VK!F12610   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G12610   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H12610   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I12610   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J12610   |
| VCFTA   | 2022                                   | 2022 | 5                 | VC!D12657   |
| VCFTA   | 2023                                   | 2023 | 3                 | VC!E12657   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F12657   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G12657   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H12657    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I12657    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D12642   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E12642   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F12642   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G12642   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H12642   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I12642   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D12642   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E12642   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F12642   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G12642   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H12642   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I12642   |
| EVFTA   | 2022    | 2022 | 12,5              | EV-NK!D12657 |
| EVFTA   | 2023    | 2023 | 8,3               | EV-NK!E12657 |
| EVFTA   | 2024    | 2024 | 4,1               | EV-NK!F12657 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G12657 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H12657 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I12657 |
| UKVFTA  | 2022    | 2022 | 12,5              | UKV!D12656   |
| UKVFTA  | 2023    | 2023 | 8,3               | UKV!E12656   |
| UKVFTA  | 2024    | 2024 | 4,1               | UKV!F12656   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G12656   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H12656   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I12656   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D12636   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E12636   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F12636   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G12636   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H12636   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I12636   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J12636   |
| RCEP A | 2022    | 2022           | 25                | RCEPT-A!D12644 |
| RCEP A | 2023    | 2023           | 25                | RCEPT-A!E12644 |
| RCEP A | 2024    | 2024           | 25                | RCEPT-A!F12644 |
| RCEP A | 2025    | 2025           | 25                | RCEPT-A!G12644 |
| RCEP A | 2026    | 2026           | 25                | RCEPT-A!H12644 |
| RCEP A | 2027    | 2027           | 25                | RCEPT-A!I12644 |
| RCEP B | 2022    | 2022           | 25                | B!D12644       |
| RCEP B | 2023    | 2023           | 25                | B!E12644       |
| RCEP B | 2024    | 2024           | 25                | B!F12644       |
| RCEP B | 2025    | 2025           | 25                | B!G12644       |
| RCEP B | 2026    | 2026           | 25                | B!H12644       |
| RCEP B | 2027    | 2027           | 25                | B!I12644       |
| RCEP C | 2022    | 2022           | 25                | C!D12644       |
| RCEP C | 2023    | 2023           | 25                | C!E12644       |
| RCEP C | 2024    | 2024           | 25                | C!F12644       |
| RCEP C | 2025    | 2025           | 25                | C!G12644       |
| RCEP C | 2026    | 2026           | 25                | C!H12644       |
| RCEP C | 2027    | 2027           | 25                | C!I12644       |
| RCEP D | 2022    | 2022           | 25                | D!D12643       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 25                | D!E12643  |
| RCEP D | 2024    | 2024 | 25                | D!F12643  |
| RCEP D | 2025    | 2025 | 25                | D!G12643  |
| RCEP D | 2026    | 2026 | 25                | D!H12643  |
| RCEP D | 2027    | 2027 | 25                | D!I12643  |
| RCEP E | 2022    | 2022 | 25                | E!D12647  |
| RCEP E | 2023    | 2023 | 25                | E!E12647  |
| RCEP E | 2024    | 2024 | 25                | E!F12647  |
| RCEP E | 2025    | 2025 | 25                | E!G12647  |
| RCEP E | 2026    | 2026 | 25                | E!H12647  |
| RCEP E | 2027    | 2027 | 25                | E!I12647  |
| RCEP F | 2022    | 2022 | 25                | F!D12644  |
| RCEP F | 2023    | 2023 | 25                | F!E12644  |
| RCEP F | 2024    | 2024 | 25                | F!F12644  |
| RCEP F | 2025    | 2025 | 25                | F!G12644  |
| RCEP F | 2026    | 2026 | 25                | F!H12644  |
| RCEP F | 2027    | 2027 | 25                | F!I12644  |
| VIFTA  | 2024    | 2024 | 21,4              | VI!F11710 |
| VIFTA  | 2025    | 2025 | 17.9              | VI!G11710 |
| VIFTA  | 2026    | 2026 | 14.3              | VI!H11710 |
| VIFTA  | 2027    | 2027 | 10.7              | VI!I11710 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                              |                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.                       | Atto citato nella fonte; validità non verificata |
| 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.                       | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Allegato A) 25%, RCEP (Allegato B) 25%, RCEP (Allegato C) 25%, RCEP (Allegato D) 25%, RCEP (Allegato E) 25%, RCEP (Allegato 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. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8418.10 has 6 lines; 8418.10.31 is distinguished from its siblings by: Household type, of a capacity not exceeding 230 l.                                                                                                                                               | 8418.10.32 Other household type, of a capacity exceeding 230 l; 8418.10.39 Other; 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.                  | Non verificato – controllo necessario            |

|         |        |                                                            |                                                                                                                                         |                 |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 8418.10.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8418.10.31 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | Non verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8418.10.31. This does NOT mean there is no risk.                                            |                 |                | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 25% for 8418.10.31 was checked against BT2026 (cell BT2026!N13334), 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                    |
|------------------------------------------------------------------------|
| 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)                                   |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.