Vietnam Tariff Intelligence

HS 8418.10.99 detail

HS code	8418.10.99
Description	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: / - - Other: / - - - Other
Unit	chiếc
Generated	04/11/2026 10:08:09
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84181099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13340
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13340
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13340
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-KH, TH)	15% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		15	AC!E12630
ATIGA	2022	2022	0	AT!E12571
ATIGA	2023	2023	0	AT!F12571
ATIGA	2024	2024	0	AT!G12571
ATIGA	2025	2025	0	AT!H12571
ATIGA	2026	2026	0	AT!I12571
ATIGA	2027	2027	0	AT!J12571
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12625
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12625
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12625
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12625

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12625
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12625
VJEPA	30/12/2022 - 31/3/2023	2022	4.5	VJ!E12626
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F12626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12629
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12577
AIFTA	30/12/2022	2022	24	AI!F12585
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12585
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12585
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12585
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12585
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12585
VKFTA	2022	2022	5	VK!E12616
VKFTA	2023	2023	5	VK!F12616
VKFTA	2024	2024	5	VK!G12616
VKFTA	2025	2025	5	VK!H12616
VKFTA	2026	2026	5	VK!I12616
VKFTA	2027	2027	5	VK!J12616
VCFTA	2022	2022	5	VC!D12665
VCFTA	2023	2023	3	VC!E12665
VCFTA	2024	2024	0	VC!F12665
VCFTA	2025	2025	0	VC!G12665

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12665
VCFTA	2027	2027	0	VC!I12665
VN-EAEU	2022	2022	0	EAV!D12648
VN-EAEU	2023	2023	0	EAV!E12648
VN-EAEU	2024	2024	0	EAV!F12648
VN-EAEU	2025	2025	0	EAV!G12648
VN-EAEU	2026	2026	0	EAV!H12648
VN-EAEU	2027	2027	0	EAV!I12648
AHKFTA	2022	2022	*	AKH!D12648
AHKFTA	2023	2023	*	AKH!E12648
AHKFTA	2024	2024	*	AKH!F12648
AHKFTA	2025	2025	*	AKH!G12648
AHKFTA	2026	2026	*	AKH!H12648
AHKFTA	2027	2027	*	AKH!I12648
EVFTA	2022	2022	10	EV-NK!D12663
EVFTA	2023	2023	6,6	EV-NK!E12663
EVFTA	2024	2024	3,3	EV-NK!F12663
EVFTA	2025	2025	0	EV-NK!G12663
EVFTA	2026	2026	0	EV-NK!H12663
EVFTA	2027	2027	0	EV-NK!I12663
UKVFTA	2022	2022	10	UKV!D12662
UKVFTA	2023	2023	6,6	UKV!E12662
UKVFTA	2024	2024	3,3	UKV!F12662
UKVFTA	2025	2025	0	UKV!G12662
UKVFTA	2026	2026	0	UKV!H12662
UKVFTA	2027	2027	0	UKV!I12662

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12642
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12642
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12642
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12642
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12642
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12642
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12642
RCEP A	2022	2022	20	RCEPT-A!D12650
RCEP A	2023	2023	20	RCEPT-A!E12650
RCEP A	2024	2024	20	RCEPT-A!F12650
RCEP A	2025	2025	20	RCEPT-A!G12650
RCEP A	2026	2026	20	RCEPT-A!H12650
RCEP A	2027	2027	20	RCEPT-A!I12650
RCEP B	2022	2022	20	B!D12650
RCEP B	2023	2023	20	B!E12650
RCEP B	2024	2024	20	B!F12650
RCEP B	2025	2025	20	B!G12650
RCEP B	2026	2026	20	B!H12650
RCEP B	2027	2027	20	B!I12650
RCEP C	2022	2022	20	C!D12650
RCEP C	2023	2023	20	C!E12650
RCEP C	2024	2024	20	C!F12650
RCEP C	2025	2025	20	C!G12650
RCEP C	2026	2026	20	C!H12650
RCEP C	2027	2027	20	C!I12650
RCEP D	2022	2022	20	D!D12649

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E12649
RCEP D	2024	2024	20	D!F12649
RCEP D	2025	2025	20	D!G12649
RCEP D	2026	2026	20	D!H12649
RCEP D	2027	2027	20	D!I12649
RCEP E	2022	2022	20	E!D12653
RCEP E	2023	2023	20	E!E12653
RCEP E	2024	2024	20	E!F12653
RCEP E	2025	2025	20	E!G12653
RCEP E	2026	2026	20	E!H12653
RCEP E	2027	2027	20	E!I12653
RCEP F	2022	2022	20	F!D12650
RCEP F	2023	2023	20	F!E12650
RCEP F	2024	2024	20	F!F12650
RCEP F	2025	2025	20	F!G12650
RCEP F	2026	2026	20	F!H12650
RCEP F	2027	2027	20	F!I12650
VIFTA	2024	2024	17.1	VI!F11718
VIFTA	2025	2025	14.3	VI!G11718
VIFTA	2026	2026	11.4	VI!H11718
VIFTA	2027	2027	8.6	VI!I11718

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AIFTA 22.5%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.10 has 6 lines; 8418.10.99 is distinguished from its siblings by: Other.	8418.10.31 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	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8418.10.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8418.10.99	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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.	Not verified – check required

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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8418.10.99. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8418.10.99 was checked against BT2026 (cell BT2026!N13340), 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.	Checked against the source tariff file

Item policy

Item policy
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)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.