Vietnam Tariff Intelligence

HS 8418.30.90 detail

HS code	8418.30.90
Description	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: / - - Other
Unit	chiếc
Generated	01/11/2026 05:40:23
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/84183090/

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!K13348
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13348
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13348
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-BN, KH, TH)	0% (except BN, KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E12638
ATIGA	2022	2022	0	AT!E12579
ATIGA	2023	2023	0	AT!F12579
ATIGA	2024	2024	0	AT!G12579
ATIGA	2025	2025	0	AT!H12579
ATIGA	2026	2026	0	AT!I12579
ATIGA	2027	2027	0	AT!J12579
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12633
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12633
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12633

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12633
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12633
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12633
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12634
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12634
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12634
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12634
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12634
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12634
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12637
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12585
AIFTA	30/12/2022	2022	*	AI!F12593
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12593
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12593
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12593
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12593
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12593
VKFTA	2022	2022	5	VK!E12624
VKFTA	2023	2023	5	VK!F12624
VKFTA	2024	2024	5	VK!G12624
VKFTA	2025	2025	5	VK!H12624
VKFTA	2026	2026	5	VK!I12624
VKFTA	2027	2027	5	VK!J12624
VCFTA	2022	2022	4	VC!D12673
VCFTA	2023	2023	2	VC!E12673
VCFTA	2024	2024	0	VC!F12673

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12673
VCFTA	2026	2026	0	VC!H12673
VCFTA	2027	2027	0	VC!I12673
VN-EAEU	2022	2022	0	EAV!D12656
VN-EAEU	2023	2023	0	EAV!E12656
VN-EAEU	2024	2024	0	EAV!F12656
VN-EAEU	2025	2025	0	EAV!G12656
VN-EAEU	2026	2026	0	EAV!H12656
VN-EAEU	2027	2027	0	EAV!I12656
AHKFTA	2022	2022	12	AKH!D12656
AHKFTA	2023	2023	8	AKH!E12656
AHKFTA	2024	2024	8	AKH!F12656
AHKFTA	2025	2025	4	AKH!G12656
AHKFTA	2026	2026	4	AKH!H12656
AHKFTA	2027	2027	0	AKH!I12656
EVFTA	2022	2022	10	EV-NK!D12671
EVFTA	2023	2023	6,6	EV-NK!E12671
EVFTA	2024	2024	3,3	EV-NK!F12671
EVFTA	2025	2025	0	EV-NK!G12671
EVFTA	2026	2026	0	EV-NK!H12671
EVFTA	2027	2027	0	EV-NK!I12671
UKVFTA	2022	2022	10	UKV!D12670
UKVFTA	2023	2023	6,6	UKV!E12670
UKVFTA	2024	2024	3,3	UKV!F12670
UKVFTA	2025	2025	0	UKV!G12670
UKVFTA	2026	2026	0	UKV!H12670

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12670
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12650
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12650
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12650
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12650
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12650
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12650
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12650
RCEP A	2022	2022	18	RCEPT-A!D12658
RCEP A	2023	2023	16	RCEPT-A!E12658
RCEP A	2024	2024	14	RCEPT-A!F12658
RCEP A	2025	2025	12	RCEPT-A!G12658
RCEP A	2026	2026	10	RCEPT-A!H12658
RCEP A	2027	2027	8	RCEPT-A!I12658
RCEP B	2022	2022	18	B!D12658
RCEP B	2023	2023	16	B!E12658
RCEP B	2024	2024	14	B!F12658
RCEP B	2025	2025	12	B!G12658
RCEP B	2026	2026	10	B!H12658
RCEP B	2027	2027	8	B!I12658
RCEP C	2022	2022	18	C!D12658
RCEP C	2023	2023	16	C!E12658
RCEP C	2024	2024	14	C!F12658
RCEP C	2025	2025	12	C!G12658
RCEP C	2026	2026	10	C!H12658
RCEP C	2027	2027	8	C!I12658

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D12657
RCEP D	2023	2023	16,4	D!E12657
RCEP D	2024	2024	14,5	D!F12657
RCEP D	2025	2025	12,7	D!G12657
RCEP D	2026	2026	10,9	D!H12657
RCEP D	2027	2027	9,1	D!I12657
RCEP E	2022	2022	18	E!D12661
RCEP E	2023	2023	16	E!E12661
RCEP E	2024	2024	14	E!F12661
RCEP E	2025	2025	12	E!G12661
RCEP E	2026	2026	10	E!H12661
RCEP E	2027	2027	8	E!I12661
RCEP F	2022	2022	18	F!D12658
RCEP F	2023	2023	16	F!E12658
RCEP F	2024	2024	14	F!F12658
RCEP F	2025	2025	12	F!G12658
RCEP F	2026	2026	10	F!H12658
RCEP F	2027	2027	8	F!I12658
VIFTA	2024	2024	17.1	VI!F11726
VIFTA	2025	2025	14.3	VI!G11726
VIFTA	2026	2026	11.4	VI!H11726
VIFTA	2027	2027	8.6	VI!I11726

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
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.30 has 2 lines; 8418.30.90 is distinguished from its siblings by: Other.	8418.30.10 Of a capacity not exceeding 200 l	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8418.30.90. 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 8418.30.90 was checked against BT2026 (cell BT2026!N13348), 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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.