Vietnam Tariff Intelligence

HS 8418.99.10 detail

HS code	8418.99.10
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Parts: / - - Other: / - - - Evaporators or condensers
Unit	chiếc
Generated	31/10/2026 18:37:44
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/84189910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13372
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13372
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13372
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12662
ATIGA	2022	2022	0	AT!E12603
ATIGA	2023	2023	0	AT!F12603
ATIGA	2024	2024	0	AT!G12603
ATIGA	2025	2025	0	AT!H12603
ATIGA	2026	2026	0	AT!I12603
ATIGA	2027	2027	0	AT!J12603
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12657
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12657
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12657

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12657
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12657
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12657
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12658
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12658
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12658
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12658
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12658
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12661
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12609
AIFTA	30/12/2022	2022	0	AI!F12617
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12617
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12617
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12617
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12617
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12617
VKFTA	2022	2022	0	VK!E12648
VKFTA	2023	2023	0	VK!F12648
VKFTA	2024	2024	0	VK!G12648
VKFTA	2025	2025	0	VK!H12648
VKFTA	2026	2026	0	VK!I12648
VKFTA	2027	2027	0	VK!J12648
VCFTA	2022	2022	0	VC!D12697
VCFTA	2023	2023	0	VC!E12697
VCFTA	2024	2024	0	VC!F12697

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12697
VCFTA	2026	2026	0	VC!H12697
VCFTA	2027	2027	0	VC!I12697
VN-EAEU	2022	2022	0	EAV!D12680
VN-EAEU	2023	2023	0	EAV!E12680
VN-EAEU	2024	2024	0	EAV!F12680
VN-EAEU	2025	2025	0	EAV!G12680
VN-EAEU	2026	2026	0	EAV!H12680
VN-EAEU	2027	2027	0	EAV!I12680
AHKFTA	2022	2022	0	AKH!D12680
AHKFTA	2023	2023	0	AKH!E12680
AHKFTA	2024	2024	0	AKH!F12680
AHKFTA	2025	2025	0	AKH!G12680
AHKFTA	2026	2026	0	AKH!H12680
AHKFTA	2027	2027	0	AKH!I12680
EVFTA	2022	2022	0	EV-NK!D12695
EVFTA	2023	2023	0	EV-NK!E12695
EVFTA	2024	2024	0	EV-NK!F12695
EVFTA	2025	2025	0	EV-NK!G12695
EVFTA	2026	2026	0	EV-NK!H12695
EVFTA	2027	2027	0	EV-NK!I12695
UKVFTA	2022	2022	0	UKV!D12694
UKVFTA	2023	2023	0	UKV!E12694
UKVFTA	2024	2024	0	UKV!F12694
UKVFTA	2025	2025	0	UKV!G12694
UKVFTA	2026	2026	0	UKV!H12694

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12694
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12674
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12674
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12674
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12674
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12674
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12674
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12674
RCEP A	2022	2022	0	RCEPT-A!D12682
RCEP A	2023	2023	0	RCEPT-A!E12682
RCEP A	2024	2024	0	RCEPT-A!F12682
RCEP A	2025	2025	0	RCEPT-A!G12682
RCEP A	2026	2026	0	RCEPT-A!H12682
RCEP A	2027	2027	0	RCEPT-A!I12682
RCEP B	2022	2022	0	B!D12682
RCEP B	2023	2023	0	B!E12682
RCEP B	2024	2024	0	B!F12682
RCEP B	2025	2025	0	B!G12682
RCEP B	2026	2026	0	B!H12682
RCEP B	2027	2027	0	B!I12682
RCEP C	2022	2022	0	C!D12682
RCEP C	2023	2023	0	C!E12682
RCEP C	2024	2024	0	C!F12682
RCEP C	2025	2025	0	C!G12682
RCEP C	2026	2026	0	C!H12682
RCEP C	2027	2027	0	C!I12682

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12681
RCEP D	2023	2023	0	D!E12681
RCEP D	2024	2024	0	D!F12681
RCEP D	2025	2025	0	D!G12681
RCEP D	2026	2026	0	D!H12681
RCEP D	2027	2027	0	D!I12681
RCEP E	2022	2022	0	E!D12685
RCEP E	2023	2023	0	E!E12685
RCEP E	2024	2024	0	E!F12685
RCEP E	2025	2025	0	E!G12685
RCEP E	2026	2026	0	E!H12685
RCEP E	2027	2027	0	E!I12685
RCEP F	2022	2022	0	F!D12682
RCEP F	2023	2023	0	F!E12682
RCEP F	2024	2024	0	F!F12682
RCEP F	2025	2025	0	F!G12682
RCEP F	2026	2026	0	F!H12682
RCEP F	2027	2027	0	F!I12682
VIFTA	2024	2024	0	VI!F11750
VIFTA	2025	2025	0	VI!G11750
VIFTA	2026	2026	0	VI!H11750
VIFTA	2027	2027	0	VI!I11750

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): Cấm KD TNTX (69/2018/NĐ-CP)		69/2018/NĐ-CP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.99 has 3 lines; 8418.99.10 is distinguished from its siblings by: Evaporators or condensers.	8418.99.40 Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00; 8418.99.90 Other	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 8418.99.10. 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 0% for 8418.99.10 was checked against BT2026 (cell BT2026!N13372), 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
Cấm KD TNTX (69/2018/NĐ-CP)
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.