Vietnam Tariff Intelligence

HS 8516.40.90 detail

HS code	8516.40.90
Description	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 / - Electric smoothing irons: / - - Other
Unit	chiếc
Generated	02/11/2026 20:04:33
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/85164090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15307
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15307
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15307
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
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
ACFTA	5 (-KH, TH)	5% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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	*	* 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)		5	AC!E14615
ATIGA	2022	2022	0	AT!E14556
ATIGA	2023	2023	0	AT!F14556
ATIGA	2024	2024	0	AT!G14556
ATIGA	2025	2025	0	AT!H14556
ATIGA	2026	2026	0	AT!I14556
ATIGA	2027	2027	0	AT!J14556
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14610
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14610
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14610
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14610

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14610
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14610
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14611
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14611
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14611
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14611
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14611
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14611
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14614
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14562
AIFTA	30/12/2022	2022	*	AI!F14570
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14570
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14570
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14570
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14570
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14570
VKFTA	2022	2022	5	VK!E14601
VKFTA	2023	2023	2,5	VK!F14601
VKFTA	2024	2024	0	VK!G14601
VKFTA	2025	2025	0	VK!H14601
VKFTA	2026	2026	0	VK!I14601
VKFTA	2027	2027	0	VK!J14601
VCFTA	2022	2022	5	VC!D14656
VCFTA	2023	2023	3	VC!E14656
VCFTA	2024	2024	0	VC!F14656
VCFTA	2025	2025	0	VC!G14656

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14656
VCFTA	2027	2027	0	VC!I14656
VN-EAEU	2022	2022	6,8	EAV!D14633
VN-EAEU	2023	2023	4,5	EAV!E14633
VN-EAEU	2024	2024	2,3	EAV!F14633
VN-EAEU	2025	2025	0	EAV!G14633
VN-EAEU	2026	2026	0	EAV!H14633
VN-EAEU	2027	2027	0	EAV!I14633
AHKFTA	2022	2022	25	AKH!D14633
AHKFTA	2023	2023	25	AKH!E14633
AHKFTA	2024	2024	25	AKH!F14633
AHKFTA	2025	2025	25	AKH!G14633
AHKFTA	2026	2026	25	AKH!H14633
AHKFTA	2027	2027	25	AKH!I14633
EVFTA	2022	2022	12,5	EV-NK!D14648
EVFTA	2023	2023	8,3	EV-NK!E14648
EVFTA	2024	2024	4,1	EV-NK!F14648
EVFTA	2025	2025	0	EV-NK!G14648
EVFTA	2026	2026	0	EV-NK!H14648
EVFTA	2027	2027	0	EV-NK!I14648
UKVFTA	2022	2022	12,5	UKV!D14647
UKVFTA	2023	2023	8,3	UKV!E14647
UKVFTA	2024	2024	4,1	UKV!F14647
UKVFTA	2025	2025	0	UKV!G14647
UKVFTA	2026	2026	0	UKV!H14647
UKVFTA	2027	2027	0	UKV!I14647

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14640
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14640
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14640
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14640
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14640
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14640
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14640
RCEP A	2022	2022	25	RCEPT-A!D14635
RCEP A	2023	2023	25	RCEPT-A!E14635
RCEP A	2024	2024	25	RCEPT-A!F14635
RCEP A	2025	2025	25	RCEPT-A!G14635
RCEP A	2026	2026	25	RCEPT-A!H14635
RCEP A	2027	2027	25	RCEPT-A!I14635
RCEP B	2022	2022	25	B!D14635
RCEP B	2023	2023	25	B!E14635
RCEP B	2024	2024	25	B!F14635
RCEP B	2025	2025	25	B!G14635
RCEP B	2026	2026	25	B!H14635
RCEP B	2027	2027	25	B!I14635
RCEP C	2022	2022	25	C!D14635
RCEP C	2023	2023	25	C!E14635
RCEP C	2024	2024	25	C!F14635
RCEP C	2025	2025	25	C!G14635
RCEP C	2026	2026	25	C!H14635
RCEP C	2027	2027	25	C!I14635
RCEP D	2022	2022	25	D!D14634

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E14634
RCEP D	2024	2024	25	D!F14634
RCEP D	2025	2025	25	D!G14634
RCEP D	2026	2026	25	D!H14634
RCEP D	2027	2027	25	D!I14634
RCEP E	2022	2022	25	E!D14638
RCEP E	2023	2023	25	E!E14638
RCEP E	2024	2024	25	E!F14638
RCEP E	2025	2025	25	E!G14638
RCEP E	2026	2026	25	E!H14638
RCEP E	2027	2027	25	E!I14638
RCEP F	2022	2022	25	F!D14635
RCEP F	2023	2023	25	F!E14635
RCEP F	2024	2024	25	F!F14635
RCEP F	2025	2025	25	F!G14635
RCEP F	2026	2026	25	F!H14635
RCEP F	2027	2027	25	F!I14635
VIFTA	2024	2024	21.4	VI!F13621
VIFTA	2025	2025	17.9	VI!G13621
VIFTA	2026	2026	14.3	VI!H13621
VIFTA	2027	2027	10.7	VI!I13621

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): 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-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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8516.40 has 2 lines; 8516.40.90 is distinguished from its siblings by: Other.	8516.40.10 Of a kind designed to use steam from industrial boilers	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 8516.40.90. 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 25% for 8516.40.90 was checked against BT2026 (cell BT2026!N15307), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.