

HS 8516.90.29 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8516.90.29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 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 / - Parts: / - - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10: / - - - Other |
| Unit                | kg/chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Generated           | 01/11/2026 08:54:26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 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                | <a href="https://vietnamtariff.com/hs-code/85169029/">https://vietnamtariff.com/hs-code/85169029/</a>                                                                                                                                                                                                                                                                                                                                                                                                                              |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 4.5          | 4.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15325 |
| Preferential (MFN)   | 3            | 3%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15325 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15325 |
| 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            | 0%             | 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 |
| 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          | 1.7          | 1.7%           | 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!E14633   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E14574   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F14574   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G14574   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H14574   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I14574   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J14574   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1 | AJ!E14628   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14628   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14628   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14628   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14628   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14628   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14629   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14629   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14629   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14629   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14629   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14629   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14632   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H14580 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F14588   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G14588   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H14588   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I14588   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J14588   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K14588   |

|         |      |      |   |              |
|---------|------|------|---|--------------|
| VKFTA   | 2022 | 2022 | 0 | VK!E14619    |
| VKFTA   | 2023 | 2023 | 0 | VK!F14619    |
| VKFTA   | 2024 | 2024 | 0 | VK!G14619    |
| VKFTA   | 2025 | 2025 | 0 | VK!H14619    |
| VKFTA   | 2026 | 2026 | 0 | VK!I14619    |
| VKFTA   | 2027 | 2027 | 0 | VK!J14619    |
| VCFTA   | 2022 | 2022 | 3 | VC!D14674    |
| VCFTA   | 2023 | 2023 | 3 | VC!E14674    |
| VCFTA   | 2024 | 2024 | 0 | VC!F14674    |
| VCFTA   | 2025 | 2025 | 0 | VC!G14674    |
| VCFTA   | 2026 | 2026 | 0 | VC!H14674    |
| VCFTA   | 2027 | 2027 | 0 | VC!I14674    |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14651   |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14651   |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14651   |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14651   |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14651   |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14651   |
| AHKFTA  | 2022 | 2022 | 0 | AKH!D14651   |
| AHKFTA  | 2023 | 2023 | 0 | AKH!E14651   |
| AHKFTA  | 2024 | 2024 | 0 | AKH!F14651   |
| AHKFTA  | 2025 | 2025 | 0 | AKH!G14651   |
| AHKFTA  | 2026 | 2026 | 0 | AKH!H14651   |
| AHKFTA  | 2027 | 2027 | 0 | AKH!I14651   |
| EVFTA   | 2022 | 2022 | 0 | EV-NK!D14666 |
| EVFTA   | 2023 | 2023 | 0 | EV-NK!E14666 |
| EVFTA   | 2024 | 2024 | 0 | EV-NK!F14666 |

|        |       |                |   |                |
|--------|-------|----------------|---|----------------|
| EVFTA  | 2025  | 2025           | 0 | EV-NK!G14666   |
| EVFTA  | 2026  | 2026           | 0 | EV-NK!H14666   |
| EVFTA  | 2027  | 2027           | 0 | EV-NK!I14666   |
| UKVFTA | 2022  | 2022           | 0 | UKV!D14665     |
| UKVFTA | 2023  | 2023           | 0 | UKV!E14665     |
| UKVFTA | 2024  | 2024           | 0 | UKV!F14665     |
| UKVFTA | 2025  | 2025           | 0 | UKV!G14665     |
| UKVFTA | 2026  | 2026           | 0 | UKV!H14665     |
| UKVFTA | 2027  | 2027           | 0 | UKV!I14665     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0 | CPTPP!D14658   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0 | CPTPP!E14658   |
| CPTPP  | (III) | 2023 (DERIVED) | 0 | CPTPP!F14658   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0 | CPTPP!G14658   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0 | CPTPP!H14658   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0 | CPTPP!I14658   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14658   |
| RCEP A | 2022  | 2022           | 0 | RCEPT-A!D14653 |
| RCEP A | 2023  | 2023           | 0 | RCEPT-A!E14653 |
| RCEP A | 2024  | 2024           | 0 | RCEPT-A!F14653 |
| RCEP A | 2025  | 2025           | 0 | RCEPT-A!G14653 |
| RCEP A | 2026  | 2026           | 0 | RCEPT-A!H14653 |
| RCEP A | 2027  | 2027           | 0 | RCEPT-A!I14653 |
| RCEP B | 2022  | 2022           | 0 | B!D14653       |
| RCEP B | 2023  | 2023           | 0 | B!E14653       |
| RCEP B | 2024  | 2024           | 0 | B!F14653       |
| RCEP B | 2025  | 2025           | 0 | B!G14653       |
| RCEP B | 2026  | 2026           | 0 | B!H14653       |

|        |      |      |     |           |
|--------|------|------|-----|-----------|
| RCEP B | 2027 | 2027 | 0   | B!I14653  |
| RCEP C | 2022 | 2022 | 0   | C!D14653  |
| RCEP C | 2023 | 2023 | 0   | C!E14653  |
| RCEP C | 2024 | 2024 | 0   | C!F14653  |
| RCEP C | 2025 | 2025 | 0   | C!G14653  |
| RCEP C | 2026 | 2026 | 0   | C!H14653  |
| RCEP C | 2027 | 2027 | 0   | C!I14653  |
| RCEP D | 2022 | 2022 | 0   | D!D14652  |
| RCEP D | 2023 | 2023 | 0   | D!E14652  |
| RCEP D | 2024 | 2024 | 0   | D!F14652  |
| RCEP D | 2025 | 2025 | 0   | D!G14652  |
| RCEP D | 2026 | 2026 | 0   | D!H14652  |
| RCEP D | 2027 | 2027 | 0   | D!I14652  |
| RCEP E | 2022 | 2022 | 0   | E!D14656  |
| RCEP E | 2023 | 2023 | 0   | E!E14656  |
| RCEP E | 2024 | 2024 | 0   | E!F14656  |
| RCEP E | 2025 | 2025 | 0   | E!G14656  |
| RCEP E | 2026 | 2026 | 0   | E!H14656  |
| RCEP E | 2027 | 2027 | 0   | E!I14656  |
| RCEP F | 2022 | 2022 | 0   | F!D14653  |
| RCEP F | 2023 | 2023 | 0   | F!E14653  |
| RCEP F | 2024 | 2024 | 0   | F!F14653  |
| RCEP F | 2025 | 2025 | 0   | F!G14653  |
| RCEP F | 2026 | 2026 | 0   | F!H14653  |
| RCEP F | 2027 | 2027 | 0   | F!I14653  |
| VIFTA  | 2024 | 2024 | 2.6 | VI!F13639 |
| VIFTA  | 2025 | 2025 | 2.1 | VI!G13639 |

|       |      |      |     |           |
|-------|------|------|-----|-----------|
| VIFTA | 2026 | 2026 | 1.7 | VI!H13639 |
| VIFTA | 2027 | 2027 | 1.3 | VI!!13639 |

## 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 8516.90 has 5 lines; 8516.90.29 is distinguished from its siblings by: Other.                          | 8516.90.21 Sealed hotplates for domestic appliances; 8516.90.30 Of goods of subheading 8516.10; 8516.90.40 Of electric heating resistors for type-founding or type-setting machines; 8516.90.90 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 8516.90.29. This does NOT mean there is no risk.                      |                                                                                                                                                                                                       |                 | Check the MOIT Trade Remedies Authority database.                                                    | Not verified – check required                     |

| Risk code | Level | Risk name                      | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 3% for 8516.90.29 was checked against BT2026 (cell BT2026!N15325), 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)     |

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.