Vietnam Tariff Intelligence

HS 8418.10.39 detail

HS code	8418.10.39
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: / - - Fitted with separate external doors only: / - - - Other
Unit	chiếc
Generated	08/11/2026 09:47:21
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/84181039/

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!K13336
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13336
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13336
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	2	2%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E12624

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12567
ATIGA	2023	2023	0	AT!F12567
ATIGA	2024	2024	0	AT!G12567
ATIGA	2025	2025	0	AT!H12567
ATIGA	2026	2026	0	AT!I12567
ATIGA	2027	2027	0	AT!J12567
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12621
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12621
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12621
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12621
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12621
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12621
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12622
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12622
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12622
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12622
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12622
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12622
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12623
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12573
AIFTA	30/12/2022	2022	3	AI!F12579
AIFTA	31/12/2022 - 30/12/2023	2023	3	AI!G12579
AIFTA	31/12/2023 - 30/12/2024	2024	3	AI!H12579
AIFTA	31/12/2024 - 31/12/2025	2025	2	AI!I12579
AIFTA	01/01/2026 - 31/12/2026	2026	2	AI!J12579
AIFTA	01/01/2027 - 31/12/2027	2027	2	AI!K12579

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12612
VKFTA	2023	2023	0	VK!F12612
VKFTA	2024	2024	0	VK!G12612
VKFTA	2025	2025	0	VK!H12612
VKFTA	2026	2026	0	VK!I12612
VKFTA	2027	2027	0	VK!J12612
VCFTA	2022	2022	3	VC!D12659
VCFTA	2023	2023	3	VC!E12659
VCFTA	2024	2024	0	VC!F12659
VCFTA	2025	2025	0	VC!G12659
VCFTA	2026	2026	0	VC!H12659
VCFTA	2027	2027	0	VC!I12659
VN-EAEU	2022	2022	0	EAV!D12644
VN-EAEU	2023	2023	0	EAV!E12644
VN-EAEU	2024	2024	0	EAV!F12644
VN-EAEU	2025	2025	0	EAV!G12644
VN-EAEU	2026	2026	0	EAV!H12644
VN-EAEU	2027	2027	0	EAV!I12644
AHKFTA	2022	2022	2	AKH!D12644
AHKFTA	2023	2023	1	AKH!E12644
AHKFTA	2024	2024	1	AKH!F12644
AHKFTA	2025	2025	1	AKH!G12644
AHKFTA	2026	2026	1	AKH!H12644
AHKFTA	2027	2027	0	AKH!I12644
EVFTA	2022	2022	0	EV-NK!D12659
EVFTA	2023	2023	0	EV-NK!E12659

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12659
EVFTA	2025	2025	0	EV-NK!G12659
EVFTA	2026	2026	0	EV-NK!H12659
EVFTA	2027	2027	0	EV-NK!I12659
UKVFTA	2022	2022	0	UKV!D12658
UKVFTA	2023	2023	0	UKV!E12658
UKVFTA	2024	2024	0	UKV!F12658
UKVFTA	2025	2025	0	UKV!G12658
UKVFTA	2026	2026	0	UKV!H12658
UKVFTA	2027	2027	0	UKV!I12658
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12638
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12638
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12638
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12638
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12638
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12638
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12638
RCEP A	2022	2022	0	RCEPT-A!D12646
RCEP A	2023	2023	0	RCEPT-A!E12646
RCEP A	2024	2024	0	RCEPT-A!F12646
RCEP A	2025	2025	0	RCEPT-A!G12646
RCEP A	2026	2026	0	RCEPT-A!H12646
RCEP A	2027	2027	0	RCEPT-A!I12646
RCEP B	2022	2022	0	B!D12646
RCEP B	2023	2023	0	B!E12646
RCEP B	2024	2024	0	B!F12646

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12646
RCEP B	2026	2026	0	B!H12646
RCEP B	2027	2027	0	B!I12646
RCEP C	2022	2022	0	C!D12646
RCEP C	2023	2023	0	C!E12646
RCEP C	2024	2024	0	C!F12646
RCEP C	2025	2025	0	C!G12646
RCEP C	2026	2026	0	C!H12646
RCEP C	2027	2027	0	C!I12646
RCEP D	2022	2022	0	D!D12645
RCEP D	2023	2023	0	D!E12645
RCEP D	2024	2024	0	D!F12645
RCEP D	2025	2025	0	D!G12645
RCEP D	2026	2026	0	D!H12645
RCEP D	2027	2027	0	D!I12645
RCEP E	2022	2022	0	E!D12649
RCEP E	2023	2023	0	E!E12649
RCEP E	2024	2024	0	E!F12649
RCEP E	2025	2025	0	E!G12649
RCEP E	2026	2026	0	E!H12649
RCEP E	2027	2027	0	E!I12649
RCEP F	2022	2022	0	F!D12646
RCEP F	2023	2023	0	F!E12646
RCEP F	2024	2024	0	F!F12646
RCEP F	2025	2025	0	F!G12646
RCEP F	2026	2026	0	F!H12646

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12646
VIFTA	2024	2024	2.6	VI!F11712
VIFTA	2025	2025	2.1	VI!G11712
VIFTA	2026	2026	1.7	VI!H11712
VIFTA	2027	2027	1.3	VI!I11712

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): 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.10 has 6 lines; 8418.10.39 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; 8418.10.40 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; 8418.10.99 Other	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	8418.10.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8418.10.39	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 8418.10.39. 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 3% for 8418.10.39 was checked against BT2026 (cell BT2026!N13336), 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)
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.