Vietnam Tariff Intelligence

HS 8418.40.90 detail

HS code	8418.40.90
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 upright type, not exceeding 900 l capacity: / - - Other
Unit	chiếc
Generated	04/11/2026 00:03:12
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/84184090/

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!K13351
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13351
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13351
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 (-PH, TH)	0% (except PH, 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!E12641
ATIGA	2022	2022	0	AT!E12582
ATIGA	2023	2023	0	AT!F12582
ATIGA	2024	2024	0	AT!G12582
ATIGA	2025	2025	0	AT!H12582
ATIGA	2026	2026	0	AT!I12582
ATIGA	2027	2027	0	AT!J12582
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12636

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12637
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12637
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12637
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12637
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12637
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12637
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12640
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12588
AIFTA	30/12/2022	2022	*	AI!F12596
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12596
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12596
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12596
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12596
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12596
VKFTA	2022	2022	5	VK!E12627
VKFTA	2023	2023	5	VK!F12627
VKFTA	2024	2024	5	VK!G12627
VKFTA	2025	2025	5	VK!H12627
VKFTA	2026	2026	5	VK!I12627
VKFTA	2027	2027	5	VK!J12627
VCFTA	2022	2022	4	VC!D12676
VCFTA	2023	2023	2	VC!E12676
VCFTA	2024	2024	0	VC!F12676

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12676
VCFTA	2026	2026	0	VC!H12676
VCFTA	2027	2027	0	VC!I12676
VN-EAEU	2022	2022	0	EAV!D12659
VN-EAEU	2023	2023	0	EAV!E12659
VN-EAEU	2024	2024	0	EAV!F12659
VN-EAEU	2025	2025	0	EAV!G12659
VN-EAEU	2026	2026	0	EAV!H12659
VN-EAEU	2027	2027	0	EAV!I12659
AHKFTA	2022	2022	12	AKH!D12659
AHKFTA	2023	2023	8	AKH!E12659
AHKFTA	2024	2024	8	AKH!F12659
AHKFTA	2025	2025	4	AKH!G12659
AHKFTA	2026	2026	4	AKH!H12659
AHKFTA	2027	2027	0	AKH!I12659
EVFTA	2022	2022	10	EV-NK!D12674
EVFTA	2023	2023	6,6	EV-NK!E12674
EVFTA	2024	2024	3,3	EV-NK!F12674
EVFTA	2025	2025	0	EV-NK!G12674
EVFTA	2026	2026	0	EV-NK!H12674
EVFTA	2027	2027	0	EV-NK!I12674
UKVFTA	2022	2022	10	UKV!D12673
UKVFTA	2023	2023	6,6	UKV!E12673
UKVFTA	2024	2024	3,3	UKV!F12673
UKVFTA	2025	2025	0	UKV!G12673
UKVFTA	2026	2026	0	UKV!H12673

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12673
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12653
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12653
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12653
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12653
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12653
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12653
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12653
RCEP A	2022	2022	18	RCEPT-A!D12661
RCEP A	2023	2023	16	RCEPT-A!E12661
RCEP A	2024	2024	14	RCEPT-A!F12661
RCEP A	2025	2025	12	RCEPT-A!G12661
RCEP A	2026	2026	10	RCEPT-A!H12661
RCEP A	2027	2027	8	RCEPT-A!I12661
RCEP B	2022	2022	18	B!D12661
RCEP B	2023	2023	16	B!E12661
RCEP B	2024	2024	14	B!F12661
RCEP B	2025	2025	12	B!G12661
RCEP B	2026	2026	10	B!H12661
RCEP B	2027	2027	8	B!I12661
RCEP C	2022	2022	18	C!D12661
RCEP C	2023	2023	16	C!E12661
RCEP C	2024	2024	14	C!F12661
RCEP C	2025	2025	12	C!G12661
RCEP C	2026	2026	10	C!H12661
RCEP C	2027	2027	8	C!I12661

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D12660
RCEP D	2023	2023	16,4	D!E12660
RCEP D	2024	2024	14,5	D!F12660
RCEP D	2025	2025	12,7	D!G12660
RCEP D	2026	2026	10,9	D!H12660
RCEP D	2027	2027	9,1	D!I12660
RCEP E	2022	2022	18	E!D12664
RCEP E	2023	2023	16	E!E12664
RCEP E	2024	2024	14	E!F12664
RCEP E	2025	2025	12	E!G12664
RCEP E	2026	2026	10	E!H12664
RCEP E	2027	2027	8	E!I12664
RCEP F	2022	2022	18	F!D12661
RCEP F	2023	2023	16	F!E12661
RCEP F	2024	2024	14	F!F12661
RCEP F	2025	2025	12	F!G12661
RCEP F	2026	2026	10	F!H12661
RCEP F	2027	2027	8	F!I12661
VIFTA	2024	2024	17.1	VI!F11729
VIFTA	2025	2025	14.3	VI!G11729
VIFTA	2026	2026	11.4	VI!H11729
VIFTA	2027	2027	8.6	VI!I11729

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 8418.40 has 2 lines; 8418.40.90 is distinguished from its siblings by: Other.	8418.40.10 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 8418.40.90. 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 20% for 8418.40.90 was checked against BT2026 (cell BT2026!N13351), 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.