Vietnam Tariff Intelligence

HS 8418.69.49 detail

HS code	8418.69.49
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Other refrigerating or freezing equipment; heat pumps: / - - Other: / - - - Water chillers with a refrigeration capacity exceeding 21.10 kW: / - - - - Other
Unit	chiếc
Generated	02/11/2026 11:39:20
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/84186949/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13366
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13366
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13366
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 (-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

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!E12656
ATIGA	2022	2022	0	AT!E12597
ATIGA	2023	2023	0	AT!F12597
ATIGA	2024	2024	0	AT!G12597
ATIGA	2025	2025	0	AT!H12597
ATIGA	2026	2026	0	AT!I12597
ATIGA	2027	2027	0	AT!J12597
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12651
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12651
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12651
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12651

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12651
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12651
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12652
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12652
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12652
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12652
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12652
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12652
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12655
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12603
AIFTA	30/12/2022	2022	0	AI!F12611
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12611
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12611
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12611
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12611
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12611
VKFTA	2022	2022	0	VK!E12642
VKFTA	2023	2023	0	VK!F12642
VKFTA	2024	2024	0	VK!G12642
VKFTA	2025	2025	0	VK!H12642
VKFTA	2026	2026	0	VK!I12642
VKFTA	2027	2027	0	VK!J12642
VCFTA	2022	2022	2	VC!D12691
VCFTA	2023	2023	1	VC!E12691
VCFTA	2024	2024	0	VC!F12691
VCFTA	2025	2025	0	VC!G12691

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12691
VCFTA	2027	2027	0	VC!I12691
VN-EAEU	2022	2022	0	EAV!D12674
VN-EAEU	2023	2023	0	EAV!E12674
VN-EAEU	2024	2024	0	EAV!F12674
VN-EAEU	2025	2025	0	EAV!G12674
VN-EAEU	2026	2026	0	EAV!H12674
VN-EAEU	2027	2027	0	EAV!I12674
AHKFTA	2022	2022	0	AKH!D12674
AHKFTA	2023	2023	0	AKH!E12674
AHKFTA	2024	2024	0	AKH!F12674
AHKFTA	2025	2025	0	AKH!G12674
AHKFTA	2026	2026	0	AKH!H12674
AHKFTA	2027	2027	0	AKH!I12674
EVFTA	2022	2022	5	EV-NK!D12689
EVFTA	2023	2023	3,3	EV-NK!E12689
EVFTA	2024	2024	1,6	EV-NK!F12689
EVFTA	2025	2025	0	EV-NK!G12689
EVFTA	2026	2026	0	EV-NK!H12689
EVFTA	2027	2027	0	EV-NK!I12689
UKVFTA	2022	2022	5	UKV!D12688
UKVFTA	2023	2023	3,3	UKV!E12688
UKVFTA	2024	2024	1,6	UKV!F12688
UKVFTA	2025	2025	0	UKV!G12688
UKVFTA	2026	2026	0	UKV!H12688
UKVFTA	2027	2027	0	UKV!I12688

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12668
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12668
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12668
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12668
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12668
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12668
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12668
RCEP A	2022	2022	0	RCEPT-A!D12676
RCEP A	2023	2023	0	RCEPT-A!E12676
RCEP A	2024	2024	0	RCEPT-A!F12676
RCEP A	2025	2025	0	RCEPT-A!G12676
RCEP A	2026	2026	0	RCEPT-A!H12676
RCEP A	2027	2027	0	RCEPT-A!I12676
RCEP B	2022	2022	0	B!D12676
RCEP B	2023	2023	0	B!E12676
RCEP B	2024	2024	0	B!F12676
RCEP B	2025	2025	0	B!G12676
RCEP B	2026	2026	0	B!H12676
RCEP B	2027	2027	0	B!I12676
RCEP C	2022	2022	0	C!D12676
RCEP C	2023	2023	0	C!E12676
RCEP C	2024	2024	0	C!F12676
RCEP C	2025	2025	0	C!G12676
RCEP C	2026	2026	0	C!H12676
RCEP C	2027	2027	0	C!I12676
RCEP D	2022	2022	0	D!D12675

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12675
RCEP D	2024	2024	0	D!F12675
RCEP D	2025	2025	0	D!G12675
RCEP D	2026	2026	0	D!H12675
RCEP D	2027	2027	0	D!I12675
RCEP E	2022	2022	0	E!D12679
RCEP E	2023	2023	0	E!E12679
RCEP E	2024	2024	0	E!F12679
RCEP E	2025	2025	0	E!G12679
RCEP E	2026	2026	0	E!H12679
RCEP E	2027	2027	0	E!I12679
RCEP F	2022	2022	0	F!D12676
RCEP F	2023	2023	0	F!E12676
RCEP F	2024	2024	0	F!F12676
RCEP F	2025	2025	0	F!G12676
RCEP F	2026	2026	0	F!H12676
RCEP F	2027	2027	0	F!I12676
VIFTA	2024	2024	0	VI!F11744
VIFTA	2025	2025	0	VI!G11744
VIFTA	2026	2026	0	VI!H11744
VIFTA	2027	2027	0	VI!I11744

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): 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 8418.69 has 6 lines; 8418.69.49 is distinguished from its siblings by: Other.	8418.69.10 Beverage coolers; 8418.69.30 Cold water dispenser; 8418.69.41 For air conditioning machines; 8418.69.50 Scale ice-maker units; 8418.69.90 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 8418.69.49. 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 10% for 8418.69.49 was checked against BT2026 (cell BT2026!N13366), 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)
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.