Vietnam Tariff Intelligence

HS 8516.21.00 detail

HS code	8516.21.00
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 space heating apparatus and electric soil heating apparatus: / - - Storage heating radiators
Unit	chiếc
Generated	02/11/2026 12:00:51
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/85162100/

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!K15299
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15299
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15299
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
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
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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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
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!E14607
ATIGA	2022	2022	0	AT!E14548
ATIGA	2023	2023	0	AT!F14548
ATIGA	2024	2024	0	AT!G14548
ATIGA	2025	2025	0	AT!H14548
ATIGA	2026	2026	0	AT!I14548
ATIGA	2027	2027	0	AT!J14548
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14602
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14602
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14602
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14602

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14602
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14602
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14603
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14603
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14603
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14603
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14603
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14603
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14606
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14554
AIFTA	30/12/2022	2022	*	AI!F14562
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14562
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14562
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14562
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14562
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14562
VKFTA	2022	2022	5	VK!E14593
VKFTA	2023	2023	5	VK!F14593
VKFTA	2024	2024	5	VK!G14593
VKFTA	2025	2025	5	VK!H14593
VKFTA	2026	2026	5	VK!I14593
VKFTA	2027	2027	5	VK!J14593
VCFTA	2022	2022	5	VC!D14648
VCFTA	2023	2023	3	VC!E14648
VCFTA	2024	2024	0	VC!F14648
VCFTA	2025	2025	0	VC!G14648

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14648
VCFTA	2027	2027	0	VC!I14648
VN-EAEU	2022	2022	6,8	EAV!D14625
VN-EAEU	2023	2023	4,5	EAV!E14625
VN-EAEU	2024	2024	2,3	EAV!F14625
VN-EAEU	2025	2025	0	EAV!G14625
VN-EAEU	2026	2026	0	EAV!H14625
VN-EAEU	2027	2027	0	EAV!I14625
AHKFTA	2022	2022	25	AKH!D14625
AHKFTA	2023	2023	25	AKH!E14625
AHKFTA	2024	2024	25	AKH!F14625
AHKFTA	2025	2025	25	AKH!G14625
AHKFTA	2026	2026	25	AKH!H14625
AHKFTA	2027	2027	25	AKH!I14625
EVFTA	2022	2022	12,5	EV-NK!D14640
EVFTA	2023	2023	8,3	EV-NK!E14640
EVFTA	2024	2024	4,1	EV-NK!F14640
EVFTA	2025	2025	0	EV-NK!G14640
EVFTA	2026	2026	0	EV-NK!H14640
EVFTA	2027	2027	0	EV-NK!I14640
UKVFTA	2022	2022	12,5	UKV!D14639
UKVFTA	2023	2023	8,3	UKV!E14639
UKVFTA	2024	2024	4,1	UKV!F14639
UKVFTA	2025	2025	0	UKV!G14639
UKVFTA	2026	2026	0	UKV!H14639
UKVFTA	2027	2027	0	UKV!I14639

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14632
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14632
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14632
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14632
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14632
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14632
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14632
RCEP A	2022	2022	22,5	RCEPT-A!D14627
RCEP A	2023	2023	20	RCEPT-A!E14627
RCEP A	2024	2024	17,5	RCEPT-A!F14627
RCEP A	2025	2025	15	RCEPT-A!G14627
RCEP A	2026	2026	12,5	RCEPT-A!H14627
RCEP A	2027	2027	10	RCEPT-A!I14627
RCEP B	2022	2022	22,5	B!D14627
RCEP B	2023	2023	20	B!E14627
RCEP B	2024	2024	17,5	B!F14627
RCEP B	2025	2025	15	B!G14627
RCEP B	2026	2026	12,5	B!H14627
RCEP B	2027	2027	10	B!I14627
RCEP C	2022	2022	22,5	C!D14627
RCEP C	2023	2023	20	C!E14627
RCEP C	2024	2024	17,5	C!F14627
RCEP C	2025	2025	15	C!G14627
RCEP C	2026	2026	12,5	C!H14627
RCEP C	2027	2027	10	C!I14627
RCEP D	2022	2022	22,7	D!D14626

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E14626
RCEP D	2024	2024	18,2	D!F14626
RCEP D	2025	2025	15,9	D!G14626
RCEP D	2026	2026	13,6	D!H14626
RCEP D	2027	2027	11,4	D!I14626
RCEP E	2022	2022	22,5	E!D14630
RCEP E	2023	2023	20	E!E14630
RCEP E	2024	2024	17,5	E!F14630
RCEP E	2025	2025	15	E!G14630
RCEP E	2026	2026	12,5	E!H14630
RCEP E	2027	2027	10	E!I14630
RCEP F	2022	2022	22,5	F!D14627
RCEP F	2023	2023	20	F!E14627
RCEP F	2024	2024	17,5	F!F14627
RCEP F	2025	2025	15	F!G14627
RCEP F	2026	2026	12,5	F!H14627
RCEP F	2027	2027	10	F!I14627
VIFTA	2024	2024	22.5	VI!F13613
VIFTA	2025	2025	20	VI!G13613
VIFTA	2026	2026	17.5	VI!H13613
VIFTA	2027	2027	15	VI!I13613

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 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
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 8516.21.00. 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 8516.21.00 was checked against BT2026 (cell BT2026!N15299), 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.