Vietnam Tariff Intelligence

HS 8516.32.00 detail

HS code	8516.32.00
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 / - Electro-thermic hair-dressing or hand-drying apparatus: / - - Other hair-dressing apparatus
Unit	chiếc
Generated	03/11/2026 04:43:31
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/85163200/

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!K15303
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15303
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15303
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
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
VCFTA	27	27%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E14611
ATIGA	2022	2022	0	AT!E14552
ATIGA	2023	2023	0	AT!F14552
ATIGA	2024	2024	0	AT!G14552
ATIGA	2025	2025	0	AT!H14552
ATIGA	2026	2026	0	AT!I14552
ATIGA	2027	2027	0	AT!J14552
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14606
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14606
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14606
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14606

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14606
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14606
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14607
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14607
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14607
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14607
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14607
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14607
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14610
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14558
AIFTA	30/12/2022	2022	*	AI!F14566
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14566
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14566
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14566
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14566
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14566
VKFTA	2022	2022	5	VK!E14597
VKFTA	2023	2023	5	VK!F14597
VKFTA	2024	2024	5	VK!G14597
VKFTA	2025	2025	5	VK!H14597
VKFTA	2026	2026	5	VK!I14597
VKFTA	2027	2027	5	VK!J14597
VCFTA	2022	2022	34	VC!D14652
VCFTA	2023	2023	34	VC!E14652
VCFTA	2024	2024	27	VC!F14652
VCFTA	2025	2025	27	VC!G14652

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	27	VC!H14652
VCFTA	2027	2027	27	VC!I14652
VN-EAEU	2022	2022	6,8	EAV!D14629
VN-EAEU	2023	2023	4,5	EAV!E14629
VN-EAEU	2024	2024	2,3	EAV!F14629
VN-EAEU	2025	2025	0	EAV!G14629
VN-EAEU	2026	2026	0	EAV!H14629
VN-EAEU	2027	2027	0	EAV!I14629
AHKFTA	2022	2022	25	AKH!D14629
AHKFTA	2023	2023	25	AKH!E14629
AHKFTA	2024	2024	25	AKH!F14629
AHKFTA	2025	2025	25	AKH!G14629
AHKFTA	2026	2026	25	AKH!H14629
AHKFTA	2027	2027	25	AKH!I14629
EVFTA	2022	2022	12,5	EV-NK!D14644
EVFTA	2023	2023	8,3	EV-NK!E14644
EVFTA	2024	2024	4,1	EV-NK!F14644
EVFTA	2025	2025	0	EV-NK!G14644
EVFTA	2026	2026	0	EV-NK!H14644
EVFTA	2027	2027	0	EV-NK!I14644
UKVFTA	2022	2022	12,5	UKV!D14643
UKVFTA	2023	2023	8,3	UKV!E14643
UKVFTA	2024	2024	4,1	UKV!F14643
UKVFTA	2025	2025	0	UKV!G14643
UKVFTA	2026	2026	0	UKV!H14643
UKVFTA	2027	2027	0	UKV!I14643

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14636
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14636
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14636
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14636
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14636
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14636
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14636
RCEP A	2022	2022	22,5	RCEPT-A!D14631
RCEP A	2023	2023	20	RCEPT-A!E14631
RCEP A	2024	2024	17,5	RCEPT-A!F14631
RCEP A	2025	2025	15	RCEPT-A!G14631
RCEP A	2026	2026	12,5	RCEPT-A!H14631
RCEP A	2027	2027	10	RCEPT-A!I14631
RCEP B	2022	2022	22,5	B!D14631
RCEP B	2023	2023	20	B!E14631
RCEP B	2024	2024	17,5	B!F14631
RCEP B	2025	2025	15	B!G14631
RCEP B	2026	2026	12,5	B!H14631
RCEP B	2027	2027	10	B!I14631
RCEP C	2022	2022	22,5	C!D14631
RCEP C	2023	2023	20	C!E14631
RCEP C	2024	2024	17,5	C!F14631
RCEP C	2025	2025	15	C!G14631
RCEP C	2026	2026	12,5	C!H14631
RCEP C	2027	2027	10	C!I14631
RCEP D	2022	2022	22,7	D!D14630

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E14630
RCEP D	2024	2024	18,2	D!F14630
RCEP D	2025	2025	15,9	D!G14630
RCEP D	2026	2026	13,6	D!H14630
RCEP D	2027	2027	11,4	D!I14630
RCEP E	2022	2022	22,5	E!D14634
RCEP E	2023	2023	20	E!E14634
RCEP E	2024	2024	17,5	E!F14634
RCEP E	2025	2025	15	E!G14634
RCEP E	2026	2026	12,5	E!H14634
RCEP E	2027	2027	10	E!I14634
RCEP F	2022	2022	22,5	F!D14631
RCEP F	2023	2023	20	F!E14631
RCEP F	2024	2024	17,5	F!F14631
RCEP F	2025	2025	15	F!G14631
RCEP F	2026	2026	12,5	F!H14631
RCEP F	2027	2027	10	F!I14631
VIFTA	2024	2024	22.5	VI!F13617
VIFTA	2025	2025	20	VI!G13617
VIFTA	2026	2026	17.5	VI!H13617
VIFTA	2027	2027	15	VI!I13617

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, VCFTA 27%: 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 8516.32.00. 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 8516.32.00 was checked against BT2026 (cell BT2026!N15303), 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)
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.