Vietnam Tariff Intelligence

HS 8418.50.19 detail

HS code	8418.50.19
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment: / - - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l: / - - - Other
Unit	chiếc
Generated	04/11/2026 06:17:06
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/84185019/

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!K13355
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13355
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13355
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	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
AHKFTA	2	2%	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)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	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	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12645
ATIGA	2022	2022	0	AT!E12586
ATIGA	2023	2023	0	AT!F12586
ATIGA	2024	2024	0	AT!G12586
ATIGA	2025	2025	0	AT!H12586
ATIGA	2026	2026	0	AT!I12586
ATIGA	2027	2027	0	AT!J12586
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12640
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12640
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12640
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12640
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12640
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12640
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12641
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12641
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12641
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12641
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12641
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12641
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12592
AIFTA	30/12/2022	2022	16	AI!F12600
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G12600
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H12600
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I12600
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J12600
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K12600

VKFTA	2022	2022	5	VK!E12631
VKFTA	2023	2023	5	VK!F12631
VKFTA	2024	2024	5	VK!G12631
VKFTA	2025	2025	5	VK!H12631
VKFTA	2026	2026	5	VK!I12631
VKFTA	2027	2027	5	VK!J12631
VCFTA	2022	2022	3	VC!D12680
VCFTA	2023	2023	2	VC!E12680
VCFTA	2024	2024	0	VC!F12680
VCFTA	2025	2025	0	VC!G12680
VCFTA	2026	2026	0	VC!H12680
VCFTA	2027	2027	0	VC!I12680
VN-EAEU	2022	2022	0	EAV!D12663
VN-EAEU	2023	2023	0	EAV!E12663
VN-EAEU	2024	2024	0	EAV!F12663
VN-EAEU	2025	2025	0	EAV!G12663
VN-EAEU	2026	2026	0	EAV!H12663
VN-EAEU	2027	2027	0	EAV!I12663
AHKFTA	2022	2022	7	AKH!D12663
AHKFTA	2023	2023	5	AKH!E12663
AHKFTA	2024	2024	5	AKH!F12663
AHKFTA	2025	2025	2	AKH!G12663
AHKFTA	2026	2026	2	AKH!H12663
AHKFTA	2027	2027	0	AKH!I12663
EVFTA	2022	2022	6	EV-NK!D12678
EVFTA	2023	2023	4	EV-NK!E12678
EVFTA	2024	2024	2	EV-NK!F12678

EVFTA	2025	2025	0	EV-NK!G12678
EVFTA	2026	2026	0	EV-NK!H12678
EVFTA	2027	2027	0	EV-NK!I12678
UKVFTA	2022	2022	6	UKV!D12677
UKVFTA	2023	2023	4	UKV!E12677
UKVFTA	2024	2024	2	UKV!F12677
UKVFTA	2025	2025	0	UKV!G12677
UKVFTA	2026	2026	0	UKV!H12677
UKVFTA	2027	2027	0	UKV!I12677
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12657
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12657
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12657
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12657
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12657
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12657
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12657
RCEP A	2022	2022	10,8	RCEPT-A!D12665
RCEP A	2023	2023	9,6	RCEPT-A!E12665
RCEP A	2024	2024	8,4	RCEPT-A!F12665
RCEP A	2025	2025	7,2	RCEPT-A!G12665
RCEP A	2026	2026	6	RCEPT-A!H12665
RCEP A	2027	2027	4,8	RCEPT-A!I12665
RCEP B	2022	2022	10,8	B!D12665
RCEP B	2023	2023	9,6	B!E12665
RCEP B	2024	2024	8,4	B!F12665
RCEP B	2025	2025	7,2	B!G12665
RCEP B	2026	2026	6	B!H12665

RCEP B	2027	2027	4,8	B!I12665
RCEP C	2022	2022	10,8	C!D12665
RCEP C	2023	2023	9,6	C!E12665
RCEP C	2024	2024	8,4	C!F12665
RCEP C	2025	2025	7,2	C!G12665
RCEP C	2026	2026	6	C!H12665
RCEP C	2027	2027	4,8	C!I12665
RCEP D	2022	2022	10,9	D!D12664
RCEP D	2023	2023	9,8	D!E12664
RCEP D	2024	2024	8,7	D!F12664
RCEP D	2025	2025	7,6	D!G12664
RCEP D	2026	2026	6,5	D!H12664
RCEP D	2027	2027	5,5	D!I12664
RCEP E	2022	2022	10,8	E!D12668
RCEP E	2023	2023	9,6	E!E12668
RCEP E	2024	2024	8,4	E!F12668
RCEP E	2025	2025	7,2	E!G12668
RCEP E	2026	2026	6	E!H12668
RCEP E	2027	2027	4,8	E!I12668
RCEP F	2022	2022	10,8	F!D12665
RCEP F	2023	2023	9,6	F!E12665
RCEP F	2024	2024	8,4	F!F12665
RCEP F	2025	2025	7,2	F!G12665
RCEP F	2026	2026	6	F!H12665
RCEP F	2027	2027	4,8	F!I12665
VIFTA	2024	2024	10.3	VI!F11733
VIFTA	2025	2025	8.6	VI!G11733

VIFTA	2026	2026	6.9	VI!H11733
VIFTA	2027	2027	5.1	VI!I11733

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.50 has 4 lines; 8418.50.19 is distinguished from its siblings by: Other.	8418.50.11 Of a kind suitable for medical, surgical or laboratory use; 8418.50.91 Of a kind suitable for medical, surgical or laboratory use; 8418.50.99 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8418.50.19. 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 8418.50.19 was checked against BT2026 (cell BT2026!N13355), 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.