Vietnam Tariff Intelligence

HS 8418.50.99 detail

HS code	8418.50.99
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: / - - Other: / - - - Other
Unit	chiếc
Generated	03/11/2026 09:48:47
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/84185099/

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!K13358
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13358
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13358
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
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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-KH, TH)	15% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		15	AC!E12648
ATIGA	2022	2022	0	AT!E12589
ATIGA	2023	2023	0	AT!F12589
ATIGA	2024	2024	0	AT!G12589
ATIGA	2025	2025	0	AT!H12589
ATIGA	2026	2026	0	AT!I12589
ATIGA	2027	2027	0	AT!J12589
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12643
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12643
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12643
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12643

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12643
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12643
VJEPA	30/12/2022 - 31/3/2023	2022	4.5	VJ!E12644
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F12644
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12644
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12644
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12644
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12644
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12647
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12595
AIFTA	30/12/2022	2022	24	AI!F12603
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12603
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12603
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12603
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12603
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12603
VKFTA	2022	2022	5	VK!E12634
VKFTA	2023	2023	5	VK!F12634
VKFTA	2024	2024	5	VK!G12634
VKFTA	2025	2025	5	VK!H12634
VKFTA	2026	2026	5	VK!I12634
VKFTA	2027	2027	5	VK!J12634
VCFTA	2022	2022	5	VC!D12683
VCFTA	2023	2023	3	VC!E12683
VCFTA	2024	2024	0	VC!F12683
VCFTA	2025	2025	0	VC!G12683

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12683
VCFTA	2027	2027	0	VC!I12683
VN-EAEU	2022	2022	0	EAV!D12666
VN-EAEU	2023	2023	0	EAV!E12666
VN-EAEU	2024	2024	0	EAV!F12666
VN-EAEU	2025	2025	0	EAV!G12666
VN-EAEU	2026	2026	0	EAV!H12666
VN-EAEU	2027	2027	0	EAV!I12666
AHKFTA	2022	2022	*	AKH!D12666
AHKFTA	2023	2023	*	AKH!E12666
AHKFTA	2024	2024	*	AKH!F12666
AHKFTA	2025	2025	*	AKH!G12666
AHKFTA	2026	2026	*	AKH!H12666
AHKFTA	2027	2027	*	AKH!I12666
EVFTA	2022	2022	10	EV-NK!D12681
EVFTA	2023	2023	6,6	EV-NK!E12681
EVFTA	2024	2024	3,3	EV-NK!F12681
EVFTA	2025	2025	0	EV-NK!G12681
EVFTA	2026	2026	0	EV-NK!H12681
EVFTA	2027	2027	0	EV-NK!I12681
UKVFTA	2022	2022	10	UKV!D12680
UKVFTA	2023	2023	6,6	UKV!E12680
UKVFTA	2024	2024	3,3	UKV!F12680
UKVFTA	2025	2025	0	UKV!G12680
UKVFTA	2026	2026	0	UKV!H12680
UKVFTA	2027	2027	0	UKV!I12680

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12660
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12660
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12660
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12660
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12660
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12660
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12660
RCEP A	2022	2022	20	RCEPT-A!D12668
RCEP A	2023	2023	20	RCEPT-A!E12668
RCEP A	2024	2024	20	RCEPT-A!F12668
RCEP A	2025	2025	20	RCEPT-A!G12668
RCEP A	2026	2026	20	RCEPT-A!H12668
RCEP A	2027	2027	20	RCEPT-A!I12668
RCEP B	2022	2022	20	B!D12668
RCEP B	2023	2023	20	B!E12668
RCEP B	2024	2024	20	B!F12668
RCEP B	2025	2025	20	B!G12668
RCEP B	2026	2026	20	B!H12668
RCEP B	2027	2027	20	B!I12668
RCEP C	2022	2022	20	C!D12668
RCEP C	2023	2023	20	C!E12668
RCEP C	2024	2024	20	C!F12668
RCEP C	2025	2025	20	C!G12668
RCEP C	2026	2026	20	C!H12668
RCEP C	2027	2027	20	C!I12668
RCEP D	2022	2022	20	D!D12667

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E12667
RCEP D	2024	2024	20	D!F12667
RCEP D	2025	2025	20	D!G12667
RCEP D	2026	2026	20	D!H12667
RCEP D	2027	2027	20	D!I12667
RCEP E	2022	2022	20	E!D12671
RCEP E	2023	2023	20	E!E12671
RCEP E	2024	2024	20	E!F12671
RCEP E	2025	2025	20	E!G12671
RCEP E	2026	2026	20	E!H12671
RCEP E	2027	2027	20	E!I12671
RCEP F	2022	2022	20	F!D12668
RCEP F	2023	2023	20	F!E12668
RCEP F	2024	2024	20	F!F12668
RCEP F	2025	2025	20	F!G12668
RCEP F	2026	2026	20	F!H12668
RCEP F	2027	2027	20	F!I12668
VIFTA	2024	2024	17.1	VI!F11736
VIFTA	2025	2025	14.3	VI!G11736
VIFTA	2026	2026	11.4	VI!H11736
VIFTA	2027	2027	8.6	VI!I11736

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	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 8418.50.99 is distinguished from its siblings by: Other.	8418.50.11 Of a kind suitable for medical, surgical or laboratory use; 8418.50.19 Other; 8418.50.91 Of a kind suitable for medical, surgical or laboratory use	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 8418.50.99. 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 8418.50.99 was checked against BT2026 (cell BT2026!N13358), 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.