Vietnam Tariff Intelligence

HS 8516.79.90 detail

HS code	8516.79.90
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 / - Other electro-thermic appliances: / - - Other: / - - - Other
Unit	chiếc
Generated	08/11/2026 03:58:31
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/85167990/

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!K15317
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15317
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15317
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 (-BN, KH, TH)	0% (except BN, KH, TH)	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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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
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!E14625
ATIGA	2022	2022	0	AT!E14566
ATIGA	2023	2023	0	AT!F14566
ATIGA	2024	2024	0	AT!G14566
ATIGA	2025	2025	0	AT!H14566
ATIGA	2026	2026	0	AT!I14566
ATIGA	2027	2027	0	AT!J14566
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14620
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14620
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14620
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14620

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14620
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14620
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14621
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14621
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14621
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14621
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14621
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14621
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14624
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14572
AIFTA	30/12/2022	2022	*	AI!F14580
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14580
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14580
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14580
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14580
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14580
VKFTA	2022	2022	0	VK!E14611
VKFTA	2023	2023	0	VK!F14611
VKFTA	2024	2024	0	VK!G14611
VKFTA	2025	2025	0	VK!H14611
VKFTA	2026	2026	0	VK!I14611
VKFTA	2027	2027	0	VK!J14611
VCFTA	2022	2022	5	VC!D14666
VCFTA	2023	2023	3	VC!E14666
VCFTA	2024	2024	0	VC!F14666
VCFTA	2025	2025	0	VC!G14666

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14666
VCFTA	2027	2027	0	VC!I14666
VN-EAEU	2022	2022	5,5	EAV!D14643
VN-EAEU	2023	2023	3,6	EAV!E14643
VN-EAEU	2024	2024	1,8	EAV!F14643
VN-EAEU	2025	2025	0	EAV!G14643
VN-EAEU	2026	2026	0	EAV!H14643
VN-EAEU	2027	2027	0	EAV!I14643
AHKFTA	2022	2022	20	AKH!D14643
AHKFTA	2023	2023	20	AKH!E14643
AHKFTA	2024	2024	20	AKH!F14643
AHKFTA	2025	2025	20	AKH!G14643
AHKFTA	2026	2026	20	AKH!H14643
AHKFTA	2027	2027	20	AKH!I14643
EVFTA	2022	2022	10	EV-NK!D14658
EVFTA	2023	2023	6,6	EV-NK!E14658
EVFTA	2024	2024	3,3	EV-NK!F14658
EVFTA	2025	2025	0	EV-NK!G14658
EVFTA	2026	2026	0	EV-NK!H14658
EVFTA	2027	2027	0	EV-NK!I14658
UKVFTA	2022	2022	10	UKV!D14657
UKVFTA	2023	2023	6,6	UKV!E14657
UKVFTA	2024	2024	3,3	UKV!F14657
UKVFTA	2025	2025	0	UKV!G14657
UKVFTA	2026	2026	0	UKV!H14657
UKVFTA	2027	2027	0	UKV!I14657

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14650
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14650
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14650
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14650
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14650
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14650
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14650
RCEP A	2022	2022	18,7	RCEPT-A!D14645
RCEP A	2023	2023	17,3	RCEPT-A!E14645
RCEP A	2024	2024	16	RCEPT-A!F14645
RCEP A	2025	2025	14,7	RCEPT-A!G14645
RCEP A	2026	2026	13,3	RCEPT-A!H14645
RCEP A	2027	2027	12	RCEPT-A!I14645
RCEP B	2022	2022	18,7	B!D14645
RCEP B	2023	2023	17,3	B!E14645
RCEP B	2024	2024	16	B!F14645
RCEP B	2025	2025	14,7	B!G14645
RCEP B	2026	2026	13,3	B!H14645
RCEP B	2027	2027	12	B!I14645
RCEP C	2022	2022	20	C!D14645
RCEP C	2023	2023	20	C!E14645
RCEP C	2024	2024	20	C!F14645
RCEP C	2025	2025	20	C!G14645
RCEP C	2026	2026	20	C!H14645
RCEP C	2027	2027	20	C!I14645
RCEP D	2022	2022	20	D!D14644

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E14644
RCEP D	2024	2024	20	D!F14644
RCEP D	2025	2025	20	D!G14644
RCEP D	2026	2026	20	D!H14644
RCEP D	2027	2027	20	D!I14644
RCEP E	2022	2022	20	E!D14648
RCEP E	2023	2023	20	E!E14648
RCEP E	2024	2024	20	E!F14648
RCEP E	2025	2025	20	E!G14648
RCEP E	2026	2026	20	E!H14648
RCEP E	2027	2027	20	E!I14648
RCEP F	2022	2022	18,7	F!D14645
RCEP F	2023	2023	17,3	F!E14645
RCEP F	2024	2024	16	F!F14645
RCEP F	2025	2025	14,7	F!G14645
RCEP F	2026	2026	13,3	F!H14645
RCEP F	2027	2027	12	F!I14645
VIFTA	2024	2024	16	VI!F13631
VIFTA	2025	2025	12	VI!G13631
VIFTA	2026	2026	8	VI!H13631
VIFTA	2027	2027	4	VI!I13631

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 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: 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 8516.79 has 2 lines; 8516.79.90 is distinguished from its siblings by: Other.	8516.79.10 Kettles	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 8516.79.90. 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 8516.79.90 was checked against BT2026 (cell BT2026!N15317), 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.