Vietnam Tariff Intelligence

HS 8516.80.10 detail

HS code	8516.80.10
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 heating resistors: / - - For type-founding or type-setting machines; for industrial furnaces
Unit	chiếc
Generated	04/11/2026 12:39:13
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/85168010/

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!K15319
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15319
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15319
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
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14627
ATIGA	2022	2022	0	AT!E14568
ATIGA	2023	2023	0	AT!F14568
ATIGA	2024	2024	0	AT!G14568
ATIGA	2025	2025	0	AT!H14568
ATIGA	2026	2026	0	AT!I14568
ATIGA	2027	2027	0	AT!J14568
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14622
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14622
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14622
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14622
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14622
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14622
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14623
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14623
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14623
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14623
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14623
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14623
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14626
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14574
AIFTA	30/12/2022	2022	5	AI!F14582
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14582
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14582
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14582
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14582
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14582

VKFTA	2022	2022	0	VK!E14613
VKFTA	2023	2023	0	VK!F14613
VKFTA	2024	2024	0	VK!G14613
VKFTA	2025	2025	0	VK!H14613
VKFTA	2026	2026	0	VK!I14613
VKFTA	2027	2027	0	VK!J14613
VCFTA	2022	2022	2	VC!D14668
VCFTA	2023	2023	1	VC!E14668
VCFTA	2024	2024	0	VC!F14668
VCFTA	2025	2025	0	VC!G14668
VCFTA	2026	2026	0	VC!H14668
VCFTA	2027	2027	0	VC!I14668
VN-EAEU	2022	2022	0	EAV!D14645
VN-EAEU	2023	2023	0	EAV!E14645
VN-EAEU	2024	2024	0	EAV!F14645
VN-EAEU	2025	2025	0	EAV!G14645
VN-EAEU	2026	2026	0	EAV!H14645
VN-EAEU	2027	2027	0	EAV!I14645
AHKFTA	2022	2022	6	AKH!D14645
AHKFTA	2023	2023	4	AKH!E14645
AHKFTA	2024	2024	4	AKH!F14645
AHKFTA	2025	2025	2	AKH!G14645
AHKFTA	2026	2026	2	AKH!H14645
AHKFTA	2027	2027	0	AKH!I14645
EVFTA	2022	2022	5	EV-NK!D14660
EVFTA	2023	2023	3,3	EV-NK!E14660
EVFTA	2024	2024	1,6	EV-NK!F14660

EVFTA	2025	2025	0	EV-NK!G14660
EVFTA	2026	2026	0	EV-NK!H14660
EVFTA	2027	2027	0	EV-NK!I14660
UKVFTA	2022	2022	5	UKV!D14659
UKVFTA	2023	2023	3,3	UKV!E14659
UKVFTA	2024	2024	1,6	UKV!F14659
UKVFTA	2025	2025	0	UKV!G14659
UKVFTA	2026	2026	0	UKV!H14659
UKVFTA	2027	2027	0	UKV!I14659
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14652
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14652
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14652
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14652
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14652
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14652
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14652
RCEP A	2022	2022	9,3	RCEPT-A!D14647
RCEP A	2023	2023	8,7	RCEPT-A!E14647
RCEP A	2024	2024	8	RCEPT-A!F14647
RCEP A	2025	2025	7,3	RCEPT-A!G14647
RCEP A	2026	2026	6,7	RCEPT-A!H14647
RCEP A	2027	2027	6	RCEPT-A!I14647
RCEP B	2022	2022	9,3	B!D14647
RCEP B	2023	2023	8,7	B!E14647
RCEP B	2024	2024	8	B!F14647
RCEP B	2025	2025	7,3	B!G14647
RCEP B	2026	2026	6,7	B!H14647

RCEP B	2027	2027	6	B!I14647
RCEP C	2022	2022	9,5	C!D14647
RCEP C	2023	2023	9	C!E14647
RCEP C	2024	2024	8,5	C!F14647
RCEP C	2025	2025	8	C!G14647
RCEP C	2026	2026	7,5	C!H14647
RCEP C	2027	2027	7	C!I14647
RCEP D	2022	2022	9,4	D!D14646
RCEP D	2023	2023	8,8	D!E14646
RCEP D	2024	2024	8,1	D!F14646
RCEP D	2025	2025	7,5	D!G14646
RCEP D	2026	2026	6,9	D!H14646
RCEP D	2027	2027	6,3	D!I14646
RCEP E	2022	2022	9,3	E!D14650
RCEP E	2023	2023	8,7	E!E14650
RCEP E	2024	2024	8	E!F14650
RCEP E	2025	2025	7,3	E!G14650
RCEP E	2026	2026	6,7	E!H14650
RCEP E	2027	2027	6	E!I14650
RCEP F	2022	2022	9,3	F!D14647
RCEP F	2023	2023	8,7	F!E14647
RCEP F	2024	2024	8	F!F14647
RCEP F	2025	2025	7,3	F!G14647
RCEP F	2026	2026	6,7	F!H14647
RCEP F	2027	2027	6	F!I14647
VIFTA	2024	2024	8.6	VI!F13633
VIFTA	2025	2025	7.1	VI!G13633

VIFTA	2026	2026	5.7	VI!H13633
VIFTA	2027	2027	4.3	VI!I13633

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8516.80 has 3 lines; 8516.80.10 is distinguished from its siblings by: For type-founding or type-setting machines; for industrial furnaces.	8516.80.30 For domestic appliances; 8516.80.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8516.80.10. 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 8516.80.10 was checked against BT2026 (cell BT2026!N15319), 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)

Item policy
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.