Vietnam Tariff Intelligence

Detalle del SA 8418.40.10

Código SA	8418.40.10
Descripción	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Freezers of the upright type, not exceeding 900 l capacity: / - - Of a capacity not exceeding 200 l
Unidad	chiếc
Generado	09/11/2026 14:15:03
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/84184010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13350
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13350
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13350
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-PH, TH)	0% (excepto PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	4	4%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	10,9	10,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12640
ATIGA	2022	2022	0	AT!E12581
ATIGA	2023	2023	0	AT!F12581
ATIGA	2024	2024	0	AT!G12581
ATIGA	2025	2025	0	AT!H12581
ATIGA	2026	2026	0	AT!I12581
ATIGA	2027	2027	0	AT!J12581
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12635
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12635
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12635
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12635

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12635
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12635
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12636
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12636
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12636
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12636
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12636
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12636
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12639
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12587
AIFTA	30/12/2022	2022	*	AI!F12595
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12595
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12595
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12595
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12595
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12595
VKFTA	2022	2022	5	VK!E12626
VKFTA	2023	2023	5	VK!F12626
VKFTA	2024	2024	5	VK!G12626
VKFTA	2025	2025	5	VK!H12626
VKFTA	2026	2026	5	VK!I12626
VKFTA	2027	2027	5	VK!J12626
VCFTA	2022	2022	4	VC!D12675
VCFTA	2023	2023	2	VC!E12675
VCFTA	2024	2024	0	VC!F12675
VCFTA	2025	2025	0	VC!G12675

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12675
VCFTA	2027	2027	0	VC!I12675
VN-EAEU	2022	2022	0	EAV!D12658
VN-EAEU	2023	2023	0	EAV!E12658
VN-EAEU	2024	2024	0	EAV!F12658
VN-EAEU	2025	2025	0	EAV!G12658
VN-EAEU	2026	2026	0	EAV!H12658
VN-EAEU	2027	2027	0	EAV!I12658
AHKFTA	2022	2022	12	AKH!D12658
AHKFTA	2023	2023	8	AKH!E12658
AHKFTA	2024	2024	8	AKH!F12658
AHKFTA	2025	2025	4	AKH!G12658
AHKFTA	2026	2026	4	AKH!H12658
AHKFTA	2027	2027	0	AKH!I12658
EVFTA	2022	2022	10	EV-NK!D12673
EVFTA	2023	2023	6,6	EV-NK!E12673
EVFTA	2024	2024	3,3	EV-NK!F12673
EVFTA	2025	2025	0	EV-NK!G12673
EVFTA	2026	2026	0	EV-NK!H12673
EVFTA	2027	2027	0	EV-NK!I12673
UKVFTA	2022	2022	10	UKV!D12672
UKVFTA	2023	2023	6,6	UKV!E12672
UKVFTA	2024	2024	3,3	UKV!F12672
UKVFTA	2025	2025	0	UKV!G12672
UKVFTA	2026	2026	0	UKV!H12672
UKVFTA	2027	2027	0	UKV!I12672

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12652
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12652
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12652
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12652
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12652
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12652
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12652
RCEP A	2022	2022	18	RCEPT-A!D12660
RCEP A	2023	2023	16	RCEPT-A!E12660
RCEP A	2024	2024	14	RCEPT-A!F12660
RCEP A	2025	2025	12	RCEPT-A!G12660
RCEP A	2026	2026	10	RCEPT-A!H12660
RCEP A	2027	2027	8	RCEPT-A!I12660
RCEP B	2022	2022	18	B!D12660
RCEP B	2023	2023	16	B!E12660
RCEP B	2024	2024	14	B!F12660
RCEP B	2025	2025	12	B!G12660
RCEP B	2026	2026	10	B!H12660
RCEP B	2027	2027	8	B!I12660
RCEP C	2022	2022	18	C!D12660
RCEP C	2023	2023	16	C!E12660
RCEP C	2024	2024	14	C!F12660
RCEP C	2025	2025	12	C!G12660
RCEP C	2026	2026	10	C!H12660
RCEP C	2027	2027	8	C!I12660
RCEP D	2022	2022	18,2	D!D12659

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	16,4	D!E12659
RCEP D	2024	2024	14,5	D!F12659
RCEP D	2025	2025	12,7	D!G12659
RCEP D	2026	2026	10,9	D!H12659
RCEP D	2027	2027	9,1	D!I12659
RCEP E	2022	2022	18	E!D12663
RCEP E	2023	2023	16	E!E12663
RCEP E	2024	2024	14	E!F12663
RCEP E	2025	2025	12	E!G12663
RCEP E	2026	2026	10	E!H12663
RCEP E	2027	2027	8	E!I12663
RCEP F	2022	2022	18	F!D12660
RCEP F	2023	2023	16	F!E12660
RCEP F	2024	2024	14	F!F12660
RCEP F	2025	2025	12	F!G12660
RCEP F	2026	2026	10	F!H12660
RCEP F	2027	2027	8	F!I12660
VIFTA	2024	2024	17,1	VI!F11728
VIFTA	2025	2025	14.3	VI!G11728
VIFTA	2026	2026	11.4	VI!H11728
VIFTA	2027	2027	8.6	VI!I11728

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.40 has 2 lines; 8418.40.10 is distinguished from its siblings by: Of a capacity not exceeding 200 l.	8418.40.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8418.40.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8418.40.10 was checked against BT2026 (cell BT2026!N13350), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.