Vietnam Tariff Intelligence

Detalle del SA 8418.50.19

Código SA	8418.50.19
Descripción	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
Unidad	chiếc
Generado	05/11/2026 07:37:19
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/84185019/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13355
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13355
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13355
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	0%	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	2	2%	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)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	6,5	6,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6,9%	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	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

FTA	Periodo	Año	Valor de origen	Fuente
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

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): 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
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.	No verificado – requiere comprobación
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.	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 8418.50.19. 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 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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.