Vietnam Tariff Intelligence

Detalle del SA 8418.50.99

Código SA	8418.50.99
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: / - - Other: / - - - Other
Unidad	chiếc
Generado	02/11/2026 15:07:34
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/84185099/

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!K13358
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13358
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13358
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
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
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
VIFTA	11.4	11,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	15 (-KH, TH)	15% (excepto KH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	20	20%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	22.5	22,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/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)		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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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

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	RCEP (Anexo A) 20%, RCEP (Anexo B) 20%, RCEP (Anexo C) 20%, RCEP (Anexo D) 20%, RCEP (Anexo E) 20%, RCEP (Anexo 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.	No verificado – requiere comprobación
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.	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 8418.50.99. 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 8418.50.99 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.	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.