Vietnam Tariff Intelligence

Detalle del SA 8516.10.19

Código SA	8516.10.19
Descripción	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 instantaneous or storage water heaters and immersion heaters: / - - Instantaneous or storage water heaters: / - - - Other
Unidad	chiếc
Generado	11/11/2026 11:15:51
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/85161019/

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!K15296
Preferencial (NMF)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15296
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15296
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
ACFTA	5 (-TH)	5% (excepto TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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
VKFTA	20	20%	Arancel consolidado BT2026	2026	VK	125/2022/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
AKFTA	32	32%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
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)		5	AC!E14604
ATIGA	2022	2022	0	AT!E14545
ATIGA	2023	2023	0	AT!F14545
ATIGA	2024	2024	0	AT!G14545
ATIGA	2025	2025	0	AT!H14545
ATIGA	2026	2026	0	AT!I14545
ATIGA	2027	2027	0	AT!J14545
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14599
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14599
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14599
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14599

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14599
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14599
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14600
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14600
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14600
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14600
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14600
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14600
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F14603
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14551
AIFTA	30/12/2022	2022	*	AI!F14559
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14559
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14559
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14559
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14559
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14559
VKFTA	2022	2022	20	VK!E14590
VKFTA	2023	2023	20	VK!F14590
VKFTA	2024	2024	20	VK!G14590
VKFTA	2025	2025	20	VK!H14590
VKFTA	2026	2026	20	VK!I14590
VKFTA	2027	2027	20	VK!J14590
VCFTA	2022	2022	5	VC!D14645
VCFTA	2023	2023	2	VC!E14645
VCFTA	2024	2024	0	VC!F14645
VCFTA	2025	2025	0	VC!G14645

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H14645
VCFTA	2027	2027	0	VC!I14645
VN-EAEU	2022	2022	5,5	EAV!D14622
VN-EAEU	2023	2023	3,6	EAV!E14622
VN-EAEU	2024	2024	1,8	EAV!F14622
VN-EAEU	2025	2025	0	EAV!G14622
VN-EAEU	2026	2026	0	EAV!H14622
VN-EAEU	2027	2027	0	EAV!I14622
AHKFTA	2022	2022	*	AKH!D14622
AHKFTA	2023	2023	*	AKH!E14622
AHKFTA	2024	2024	*	AKH!F14622
AHKFTA	2025	2025	*	AKH!G14622
AHKFTA	2026	2026	*	AKH!H14622
AHKFTA	2027	2027	*	AKH!I14622
EVFTA	2022	2022	10	EV-NK!D14637
EVFTA	2023	2023	6,6	EV-NK!E14637
EVFTA	2024	2024	3,3	EV-NK!F14637
EVFTA	2025	2025	0	EV-NK!G14637
EVFTA	2026	2026	0	EV-NK!H14637
EVFTA	2027	2027	0	EV-NK!I14637
UKVFTA	2022	2022	10	UKV!D14636
UKVFTA	2023	2023	6,6	UKV!E14636
UKVFTA	2024	2024	3,3	UKV!F14636
UKVFTA	2025	2025	0	UKV!G14636
UKVFTA	2026	2026	0	UKV!H14636
UKVFTA	2027	2027	0	UKV!I14636

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14629
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14629
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14629
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14629
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14629
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14629
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14629
RCEP A	2022	2022	20	RCEPT-A!D14624
RCEP A	2023	2023	20	RCEPT-A!E14624
RCEP A	2024	2024	20	RCEPT-A!F14624
RCEP A	2025	2025	20	RCEPT-A!G14624
RCEP A	2026	2026	20	RCEPT-A!H14624
RCEP A	2027	2027	20	RCEPT-A!I14624
RCEP B	2022	2022	20	B!D14624
RCEP B	2023	2023	20	B!E14624
RCEP B	2024	2024	20	B!F14624
RCEP B	2025	2025	20	B!G14624
RCEP B	2026	2026	20	B!H14624
RCEP B	2027	2027	20	B!I14624
RCEP C	2022	2022	20	C!D14624
RCEP C	2023	2023	20	C!E14624
RCEP C	2024	2024	20	C!F14624
RCEP C	2025	2025	20	C!G14624
RCEP C	2026	2026	20	C!H14624
RCEP C	2027	2027	20	C!I14624
RCEP D	2022	2022	20	D!D14623

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	20	D!E14623
RCEP D	2024	2024	20	D!F14623
RCEP D	2025	2025	20	D!G14623
RCEP D	2026	2026	20	D!H14623
RCEP D	2027	2027	20	D!I14623
RCEP E	2022	2022	20	E!D14627
RCEP E	2023	2023	20	E!E14627
RCEP E	2024	2024	20	E!F14627
RCEP E	2025	2025	20	E!G14627
RCEP E	2026	2026	20	E!H14627
RCEP E	2027	2027	20	E!I14627
RCEP F	2022	2022	20	F!D14624
RCEP F	2023	2023	20	F!E14624
RCEP F	2024	2024	20	F!F14624
RCEP F	2025	2025	20	F!G14624
RCEP F	2026	2026	20	F!H14624
RCEP F	2027	2027	20	F!I14624
VIFTA	2024	2024	18	VI!F13610
VIFTA	2025	2025	16	VI!G13610
VIFTA	2026	2026	14	VI!H13610
VIFTA	2027	2027	12	VI!I13610

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
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%, VKFTA 20%, AKFTA 32%: 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 8516.10 has 3 lines; 8516.10.19 is distinguished from its siblings by: Other.	8516.10.11 Water dispenser fitted only with water heater, for domestic use; 8516.10.30 Immersion heaters	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 8516.10.19. 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 20% for 8516.10.19 was checked against BT2026 (cell BT2026!N15296), 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.