

Dettaglio SA 8516.79.10

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8516.79.10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Descrizione          | 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 / - Other electro-thermic appliances: / - - Other: / - - - Kettles |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Generato il          | 31/10/2026 15:30:09                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                                                                  |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/85167910/">https://mail.vietnamtariff.com/hs-code/85167910/</a>                                                                                                                                                                                                                                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 37.5              | 37,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15316 |
| Preferenziale (NPF)              | 25                | 25%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15316 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15316 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |                 |                         |                            |                                        |                                   |                |            |
|-------------------|-----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0               | 0%                      | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 (-BN, KH, TH) | 0% (eccetto BN, KH, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0               | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0               | 0%                      | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0               | 0%                      | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0               | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0               | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0               | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0               | 0%                      | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0               | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0               | 0%                      | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AKFTA             | 5               | 5%                      | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 16,7            | 16,7%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 16,7            | 16,7%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 16,7            | 16,7%                   | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA             | 14.3            | 14,3%                   | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

|                   |    |                   |                               |                         |                                   |                |                     |
|-------------------|----|-------------------|-------------------------------|-------------------------|-----------------------------------|----------------|---------------------|
| VCFTA             | 24 | 24%               | Tariffa consolidata<br>BT2026 | 2026                    | VC                                | 112/2022/NĐ-CP | Ad valorem          |
| AHKFTA            | 25 | 25%               | Tariffa consolidata<br>BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato C) | 25 | 25%               | Tariffa consolidata<br>BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 25 | 25%               | Tariffa consolidata<br>BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 25 | 25%               | Tariffa consolidata<br>BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |    | Nessun dato       | Nessun dato                   |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |    | Nessun dato       | Nessun dato                   |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AIFTA             | *  | * non ammissibile | Tariffa consolidata<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E14624 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E14565 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F14565 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G14565 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H14565 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I14565 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J14565 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3                 | AJ!E14619 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F14619 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G14619 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H14619 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I14619   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J14619   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5                 | VJ!E14620   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5               | VJ!F14620   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G14620   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H14620   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I14620   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J14620   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AK!F14623   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H14571 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F14579   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G14579   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H14579   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I14579   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J14579   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K14579   |
| VKFTA   | 2022                                   | 2022 | 4                 | VK!E14610   |
| VKFTA   | 2023                                   | 2023 | 2                 | VK!F14610   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G14610   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H14610   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I14610   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J14610   |
| VCFTA   | 2022                                   | 2022 | 30                | VC!D14665   |
| VCFTA   | 2023                                   | 2023 | 30                | VC!E14665   |
| VCFTA   | 2024                                   | 2024 | 24                | VC!F14665   |
| VCFTA   | 2025                                   | 2025 | 24                | VC!G14665   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 24                | VC!H14665    |
| VCFTA   | 2027    | 2027 | 24                | VC!I14665    |
| VN-EAEU | 2022    | 2022 | 5,5               | EAV!D14642   |
| VN-EAEU | 2023    | 2023 | 3,6               | EAV!E14642   |
| VN-EAEU | 2024    | 2024 | 1,8               | EAV!F14642   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G14642   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H14642   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I14642   |
| AHKFTA  | 2022    | 2022 | 25                | AKH!D14642   |
| AHKFTA  | 2023    | 2023 | 25                | AKH!E14642   |
| AHKFTA  | 2024    | 2024 | 25                | AKH!F14642   |
| AHKFTA  | 2025    | 2025 | 25                | AKH!G14642   |
| AHKFTA  | 2026    | 2026 | 25                | AKH!H14642   |
| AHKFTA  | 2027    | 2027 | 25                | AKH!I14642   |
| EVFTA   | 2022    | 2022 | 10                | EV-NK!D14657 |
| EVFTA   | 2023    | 2023 | 6,6               | EV-NK!E14657 |
| EVFTA   | 2024    | 2024 | 3,3               | EV-NK!F14657 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G14657 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H14657 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I14657 |
| UKVFTA  | 2022    | 2022 | 10                | UKV!D14656   |
| UKVFTA  | 2023    | 2023 | 6,6               | UKV!E14656   |
| UKVFTA  | 2024    | 2024 | 3,3               | UKV!F14656   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G14656   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H14656   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I14656   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D14649   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E14649   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F14649   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G14649   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H14649   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I14649   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J14649   |
| RCEP A | 2022    | 2022           | 23,3              | RCEPT-A!D14644 |
| RCEP A | 2023    | 2023           | 21,7              | RCEPT-A!E14644 |
| RCEP A | 2024    | 2024           | 20                | RCEPT-A!F14644 |
| RCEP A | 2025    | 2025           | 18,3              | RCEPT-A!G14644 |
| RCEP A | 2026    | 2026           | 16,7              | RCEPT-A!H14644 |
| RCEP A | 2027    | 2027           | 15                | RCEPT-A!I14644 |
| RCEP B | 2022    | 2022           | 23,3              | B!D14644       |
| RCEP B | 2023    | 2023           | 21,7              | B!E14644       |
| RCEP B | 2024    | 2024           | 20                | B!F14644       |
| RCEP B | 2025    | 2025           | 18,3              | B!G14644       |
| RCEP B | 2026    | 2026           | 16,7              | B!H14644       |
| RCEP B | 2027    | 2027           | 15                | B!I14644       |
| RCEP C | 2022    | 2022           | 25                | C!D14644       |
| RCEP C | 2023    | 2023           | 25                | C!E14644       |
| RCEP C | 2024    | 2024           | 25                | C!F14644       |
| RCEP C | 2025    | 2025           | 25                | C!G14644       |
| RCEP C | 2026    | 2026           | 25                | C!H14644       |
| RCEP C | 2027    | 2027           | 25                | C!I14644       |
| RCEP D | 2022    | 2022           | 25                | D!D14643       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 25                | D!E14643  |
| RCEP D | 2024    | 2024 | 25                | D!F14643  |
| RCEP D | 2025    | 2025 | 25                | D!G14643  |
| RCEP D | 2026    | 2026 | 25                | D!H14643  |
| RCEP D | 2027    | 2027 | 25                | D!I14643  |
| RCEP E | 2022    | 2022 | 25                | E!D14647  |
| RCEP E | 2023    | 2023 | 25                | E!E14647  |
| RCEP E | 2024    | 2024 | 25                | E!F14647  |
| RCEP E | 2025    | 2025 | 25                | E!G14647  |
| RCEP E | 2026    | 2026 | 25                | E!H14647  |
| RCEP E | 2027    | 2027 | 25                | E!I14647  |
| RCEP F | 2022    | 2022 | 23,3              | F!D14644  |
| RCEP F | 2023    | 2023 | 21,7              | F!E14644  |
| RCEP F | 2024    | 2024 | 20                | F!F14644  |
| RCEP F | 2025    | 2025 | 18,3              | F!G14644  |
| RCEP F | 2026    | 2026 | 16,7              | F!H14644  |
| RCEP F | 2027    | 2027 | 15                | F!I14644  |
| VIFTA  | 2024    | 2024 | 21.4              | VI!F13630 |
| VIFTA  | 2025    | 2025 | 17.9              | VI!G13630 |
| VIFTA  | 2026    | 2026 | 14.3              | VI!H13630 |
| VIFTA  | 2027    | 2027 | 10.7              | VI!I13630 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                                                                |                     |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata  |
| 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.         | Atto citato nella fonte; validità non verificata  |
| 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.                       | Atto citato nella fonte; validità non verificata  |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 25%, RCEP (Allegato C) 25%, RCEP (Allegato D) 25%, RCEP (Allegato E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25%             |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario             |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8516.79 has 2 lines; 8516.79.10 is distinguished from its siblings by: Kettles.                                                                                                                     | 8516.79.90<br>Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8516.79.10. This does NOT mean there is no risk.                                                                                                                   |                     |                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 25% for 8516.79.10 was checked against BT2026 (cell BT2026!N15316), 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.     | Verificato rispetto al file tariffario di origine |

## Politica della voce

**Politica della voce**

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

HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.