Vietnam Tariff Intelligence

HS 8516.40.10 detail

HS code	8516.40.10
Description	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 smoothing irons: / - - Of a kind designed to use steam from industrial boilers
Unit	chiếc
Generated	04/11/2026 19:21:47
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/85164010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15306
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15306
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15306
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14614
ATIGA	2022	2022	0	AT!E14555
ATIGA	2023	2023	0	AT!F14555
ATIGA	2024	2024	0	AT!G14555
ATIGA	2025	2025	0	AT!H14555
ATIGA	2026	2026	0	AT!I14555
ATIGA	2027	2027	0	AT!J14555
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E14609
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14609
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14609
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14609

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14609
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14609
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14610
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14610
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14610
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14610
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14610
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14610
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14613
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14561
AIFTA	30/12/2022	2022	*	AI!F14569
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14569
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14569
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14569
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14569
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14569
VKFTA	2022	2022	4	VK!E14600
VKFTA	2023	2023	2	VK!F14600
VKFTA	2024	2024	0	VK!G14600
VKFTA	2025	2025	0	VK!H14600
VKFTA	2026	2026	0	VK!I14600
VKFTA	2027	2027	0	VK!J14600
VCFTA	2022	2022	4	VC!D14655
VCFTA	2023	2023	2	VC!E14655
VCFTA	2024	2024	0	VC!F14655
VCFTA	2025	2025	0	VC!G14655

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14655
VCFTA	2027	2027	0	VC!I14655
VN-EAEU	2022	2022	0	EAV!D14632
VN-EAEU	2023	2023	0	EAV!E14632
VN-EAEU	2024	2024	0	EAV!F14632
VN-EAEU	2025	2025	0	EAV!G14632
VN-EAEU	2026	2026	0	EAV!H14632
VN-EAEU	2027	2027	0	EAV!I14632
AHKFTA	2022	2022	20	AKH!D14632
AHKFTA	2023	2023	20	AKH!E14632
AHKFTA	2024	2024	20	AKH!F14632
AHKFTA	2025	2025	20	AKH!G14632
AHKFTA	2026	2026	20	AKH!H14632
AHKFTA	2027	2027	20	AKH!I14632
EVFTA	2022	2022	10	EV-NK!D14647
EVFTA	2023	2023	6,6	EV-NK!E14647
EVFTA	2024	2024	3,3	EV-NK!F14647
EVFTA	2025	2025	0	EV-NK!G14647
EVFTA	2026	2026	0	EV-NK!H14647
EVFTA	2027	2027	0	EV-NK!I14647
UKVFTA	2022	2022	10	UKV!D14646
UKVFTA	2023	2023	6,6	UKV!E14646
UKVFTA	2024	2024	3,3	UKV!F14646
UKVFTA	2025	2025	0	UKV!G14646
UKVFTA	2026	2026	0	UKV!H14646
UKVFTA	2027	2027	0	UKV!I14646

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14639
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14639
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14639
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14639
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14639
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14639
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14639
RCEP A	2022	2022	18,7	RCEPT-A!D14634
RCEP A	2023	2023	17,3	RCEPT-A!E14634
RCEP A	2024	2024	16	RCEPT-A!F14634
RCEP A	2025	2025	14,7	RCEPT-A!G14634
RCEP A	2026	2026	13,3	RCEPT-A!H14634
RCEP A	2027	2027	12	RCEPT-A!I14634
RCEP B	2022	2022	18,7	B!D14634
RCEP B	2023	2023	17,3	B!E14634
RCEP B	2024	2024	16	B!F14634
RCEP B	2025	2025	14,7	B!G14634
RCEP B	2026	2026	13,3	B!H14634
RCEP B	2027	2027	12	B!I14634
RCEP C	2022	2022	20	C!D14634
RCEP C	2023	2023	20	C!E14634
RCEP C	2024	2024	20	C!F14634
RCEP C	2025	2025	20	C!G14634
RCEP C	2026	2026	20	C!H14634
RCEP C	2027	2027	20	C!I14634
RCEP D	2022	2022	20	D!D14633

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E14633
RCEP D	2024	2024	20	D!F14633
RCEP D	2025	2025	20	D!G14633
RCEP D	2026	2026	20	D!H14633
RCEP D	2027	2027	20	D!I14633
RCEP E	2022	2022	20	E!D14637
RCEP E	2023	2023	20	E!E14637
RCEP E	2024	2024	20	E!F14637
RCEP E	2025	2025	20	E!G14637
RCEP E	2026	2026	20	E!H14637
RCEP E	2027	2027	20	E!I14637
RCEP F	2022	2022	18,7	F!D14634
RCEP F	2023	2023	17,3	F!E14634
RCEP F	2024	2024	16	F!F14634
RCEP F	2025	2025	14,7	F!G14634
RCEP F	2026	2026	13,3	F!H14634
RCEP F	2027	2027	12	F!I14634
VIFTA	2024	2024	17.1	VI!F13620
VIFTA	2025	2025	14.3	VI!G13620
VIFTA	2026	2026	11.4	VI!H13620
VIFTA	2027	2027	8.6	VI!I13620

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8516.40 has 2 lines; 8516.40.10 is distinguished from its siblings by: Of a kind designed to use steam from industrial boilers.	8516.40.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8516.40.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 8516.40.10 was checked against BT2026 (cell BT2026!N15306), 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.	Checked against the source tariff file

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.