Vietnam Tariff Intelligence

HS 8418.10.91 detail

HS code	8418.10.91
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof: / - - Other: / - - - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l
Unit	chiếc
Generated	06/11/2026 01:39:22
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/84181091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13339
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13339
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13339
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12629

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12570
ATIGA	2023	2023	0	AT!F12570
ATIGA	2024	2024	0	AT!G12570
ATIGA	2025	2025	0	AT!H12570
ATIGA	2026	2026	0	AT!I12570
ATIGA	2027	2027	0	AT!J12570
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12624
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12624
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12624
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12624
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12624
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12624
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12625
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12625
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12625
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12625
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12625
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12625
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12576
AIFTA	30/12/2022	2022	16	AI!F12584
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G12584
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H12584
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I12584
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J12584
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K12584

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E12615
VKFTA	2023	2023	5	VK!F12615
VKFTA	2024	2024	5	VK!G12615
VKFTA	2025	2025	5	VK!H12615
VKFTA	2026	2026	5	VK!I12615
VKFTA	2027	2027	5	VK!J12615
VCFTA	2022	2022	3	VC!D12664
VCFTA	2023	2023	2	VC!E12664
VCFTA	2024	2024	0	VC!F12664
VCFTA	2025	2025	0	VC!G12664
VCFTA	2026	2026	0	VC!H12664
VCFTA	2027	2027	0	VC!I12664
VN-EAEU	2022	2022	0	EAV!D12647
VN-EAEU	2023	2023	0	EAV!E12647
VN-EAEU	2024	2024	0	EAV!F12647
VN-EAEU	2025	2025	0	EAV!G12647
VN-EAEU	2026	2026	0	EAV!H12647
VN-EAEU	2027	2027	0	EAV!I12647
AHKFTA	2022	2022	7	AKH!D12647
AHKFTA	2023	2023	5	AKH!E12647
AHKFTA	2024	2024	5	AKH!F12647
AHKFTA	2025	2025	2	AKH!G12647
AHKFTA	2026	2026	2	AKH!H12647
AHKFTA	2027	2027	0	AKH!I12647
EVFTA	2022	2022	6	EV-NK!D12662
EVFTA	2023	2023	4	EV-NK!E12662

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2	EV-NK!F12662
EVFTA	2025	2025	0	EV-NK!G12662
EVFTA	2026	2026	0	EV-NK!H12662
EVFTA	2027	2027	0	EV-NK!I12662
UKVFTA	2022	2022	6	UKV!D12661
UKVFTA	2023	2023	4	UKV!E12661
UKVFTA	2024	2024	2	UKV!F12661
UKVFTA	2025	2025	0	UKV!G12661
UKVFTA	2026	2026	0	UKV!H12661
UKVFTA	2027	2027	0	UKV!I12661
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12641
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12641
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12641
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12641
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12641
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12641
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12641
RCEP A	2022	2022	10,8	RCEPT-A!D12649
RCEP A	2023	2023	9,6	RCEPT-A!E12649
RCEP A	2024	2024	8,4	RCEPT-A!F12649
RCEP A	2025	2025	7,2	RCEPT-A!G12649
RCEP A	2026	2026	6	RCEPT-A!H12649
RCEP A	2027	2027	4,8	RCEPT-A!I12649
RCEP B	2022	2022	10,8	B!D12649
RCEP B	2023	2023	9,6	B!E12649
RCEP B	2024	2024	8,4	B!F12649

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	7,2	B!G12649
RCEP B	2026	2026	6	B!H12649
RCEP B	2027	2027	4,8	B!I12649
RCEP C	2022	2022	10,8	C!D12649
RCEP C	2023	2023	9,6	C!E12649
RCEP C	2024	2024	8,4	C!F12649
RCEP C	2025	2025	7,2	C!G12649
RCEP C	2026	2026	6	C!H12649
RCEP C	2027	2027	4,8	C!I12649
RCEP D	2022	2022	10,9	D!D12648
RCEP D	2023	2023	9,8	D!E12648
RCEP D	2024	2024	8,7	D!F12648
RCEP D	2025	2025	7,6	D!G12648
RCEP D	2026	2026	6,5	D!H12648
RCEP D	2027	2027	5,5	D!I12648
RCEP E	2022	2022	10,8	E!D12652
RCEP E	2023	2023	9,6	E!E12652
RCEP E	2024	2024	8,4	E!F12652
RCEP E	2025	2025	7,2	E!G12652
RCEP E	2026	2026	6	E!H12652
RCEP E	2027	2027	4,8	E!I12652
RCEP F	2022	2022	10,8	F!D12649
RCEP F	2023	2023	9,6	F!E12649
RCEP F	2024	2024	8,4	F!F12649
RCEP F	2025	2025	7,2	F!G12649
RCEP F	2026	2026	6	F!H12649

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4,8	F!I12649
VIFTA	2024	2024	10,3	VI!F11717
VIFTA	2025	2025	8.6	VI!G11717
VIFTA	2026	2026	6.9	VI!H11717
VIFTA	2027	2027	5.1	VI!I11717

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): 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
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.	Instrument cited in source; validity not verified
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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.10 has 6 lines; 8418.10.91 is distinguished from its siblings by: Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l.	8418.10.31 Household type, of a capacity not exceeding 230 l; 8418.10.32 Other household type, of a capacity exceeding 230 l; 8418.10.39 Other; 8418.10.40 Other, of a kind suitable for medical, surgical or laboratory use; 8418.10.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8418.10.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8418.10.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8418.10.91. 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 10% for 8418.10.91 was checked against BT2026 (cell BT2026!N13339), 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
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)

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.