Vietnam Tariff Intelligence

HS 8418.21.90 detail

HS code	8418.21.90
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Refrigerators, household type: / - - Compression-type: / - - - Other
Unit	chiếc
Generated	07/11/2026 18:09:24
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/84182190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13344
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N13344
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13344
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

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
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
ACFTA	15 (-KH, PH, TH)	15% (except KH, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		15	AC!E12634
ATIGA	2022	2022	0	AT!E12575
ATIGA	2023	2023	0	AT!F12575
ATIGA	2024	2024	0	AT!G12575
ATIGA	2025	2025	0	AT!H12575
ATIGA	2026	2026	0	AT!I12575
ATIGA	2027	2027	0	AT!J12575
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12629

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12629
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E12630
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F12630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12633
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12581
AIFTA	30/12/2022	2022	24	AI!F12589
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12589
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12589
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12589
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12589
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12589
VKFTA	2022	2022	5	VK!E12620
VKFTA	2023	2023	2,5	VK!F12620
VKFTA	2024	2024	0	VK!G12620
VKFTA	2025	2025	0	VK!H12620
VKFTA	2026	2026	0	VK!I12620
VKFTA	2027	2027	0	VK!J12620
VCFTA	2022	2022	5	VC!D12669
VCFTA	2023	2023	3	VC!E12669
VCFTA	2024	2024	0	VC!F12669

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12669
VCFTA	2026	2026	0	VC!H12669
VCFTA	2027	2027	0	VC!I12669
VN-EAEU	2022	2022	0	EAV!D12652
VN-EAEU	2023	2023	0	EAV!E12652
VN-EAEU	2024	2024	0	EAV!F12652
VN-EAEU	2025	2025	0	EAV!G12652
VN-EAEU	2026	2026	0	EAV!H12652
VN-EAEU	2027	2027	0	EAV!I12652
AHKFTA	2022	2022	*	AKH!D12652
AHKFTA	2023	2023	*	AKH!E12652
AHKFTA	2024	2024	*	AKH!F12652
AHKFTA	2025	2025	*	AKH!G12652
AHKFTA	2026	2026	*	AKH!H12652
AHKFTA	2027	2027	*	AKH!I12652
EVFTA	2022	2022	12,5	EV-NK!D12667
EVFTA	2023	2023	8,3	EV-NK!E12667
EVFTA	2024	2024	4,1	EV-NK!F12667
EVFTA	2025	2025	0	EV-NK!G12667
EVFTA	2026	2026	0	EV-NK!H12667
EVFTA	2027	2027	0	EV-NK!I12667
UKVFTA	2022	2022	12,5	UKV!D12666
UKVFTA	2023	2023	8,3	UKV!E12666
UKVFTA	2024	2024	4,1	UKV!F12666
UKVFTA	2025	2025	0	UKV!G12666
UKVFTA	2026	2026	0	UKV!H12666

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12666
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12646
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12646
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12646
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12646
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12646
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12646
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12646
RCEP A	2022	2022	25	RCEPT-A!D12654
RCEP A	2023	2023	25	RCEPT-A!E12654
RCEP A	2024	2024	25	RCEPT-A!F12654
RCEP A	2025	2025	25	RCEPT-A!G12654
RCEP A	2026	2026	25	RCEPT-A!H12654
RCEP A	2027	2027	25	RCEPT-A!I12654
RCEP B	2022	2022	25	B!D12654
RCEP B	2023	2023	25	B!E12654
RCEP B	2024	2024	25	B!F12654
RCEP B	2025	2025	25	B!G12654
RCEP B	2026	2026	25	B!H12654
RCEP B	2027	2027	25	B!I12654
RCEP C	2022	2022	25	C!D12654
RCEP C	2023	2023	25	C!E12654
RCEP C	2024	2024	25	C!F12654
RCEP C	2025	2025	25	C!G12654
RCEP C	2026	2026	25	C!H12654
RCEP C	2027	2027	25	C!I12654

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D12653
RCEP D	2023	2023	25	D!E12653
RCEP D	2024	2024	25	D!F12653
RCEP D	2025	2025	25	D!G12653
RCEP D	2026	2026	25	D!H12653
RCEP D	2027	2027	25	D!I12653
RCEP E	2022	2022	25	E!D12657
RCEP E	2023	2023	25	E!E12657
RCEP E	2024	2024	25	E!F12657
RCEP E	2025	2025	25	E!G12657
RCEP E	2026	2026	25	E!H12657
RCEP E	2027	2027	25	E!I12657
RCEP F	2022	2022	25	F!D12654
RCEP F	2023	2023	25	F!E12654
RCEP F	2024	2024	25	F!F12654
RCEP F	2025	2025	25	F!G12654
RCEP F	2026	2026	25	F!H12654
RCEP F	2027	2027	25	F!I12654
VIFTA	2024	2024	21.4	VI!F11722
VIFTA	2025	2025	17.9	VI!G11722
VIFTA	2026	2026	14.3	VI!H11722
VIFTA	2027	2027	10.7	VI!I11722

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
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
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, AKFTA 40%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.21 has 2 lines; 8418.21.90 is distinguished from its siblings by: Other.	8418.21.10 Of a capacity not exceeding 230 l	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 8418.21.90. 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 25% for 8418.21.90 was checked against BT2026 (cell BT2026!N13344), 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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.