Vietnam Tariff Intelligence

HS 8418.50.91 detail

HS code	8418.50.91
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment: / - - Other: / - - - Of a kind suitable for medical, surgical or laboratory use
Unit	chiếc
Generated	30/10/2026 11:41:26
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/84185091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13357
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13357
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13357
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
AKFTA	0(-BN, LA)	0% (except BN, LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	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	7.5	7.5%	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!E12647
ATIGA	2022	2022	0	AT!E12588
ATIGA	2023	2023	0	AT!F12588
ATIGA	2024	2024	0	AT!G12588
ATIGA	2025	2025	0	AT!H12588
ATIGA	2026	2026	0	AT!I12588
ATIGA	2027	2027	0	AT!J12588
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12642
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12642

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12594
AIFTA	30/12/2022	2022	8	AI!F12602
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G12602
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H12602
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I12602
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J12602
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K12602
VKFTA	2022	2022	0	VK!E12633
VKFTA	2023	2023	0	VK!F12633
VKFTA	2024	2024	0	VK!G12633
VKFTA	2025	2025	0	VK!H12633
VKFTA	2026	2026	0	VK!I12633
VKFTA	2027	2027	0	VK!J12633
VCFTA	2022	2022	0	VC!D12682
VCFTA	2023	2023	0	VC!E12682
VCFTA	2024	2024	0	VC!F12682
VCFTA	2025	2025	0	VC!G12682

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12682
VCFTA	2027	2027	0	VC!I12682
VN-EAEU	2022	2022	0	EAV!D12665
VN-EAEU	2023	2023	0	EAV!E12665
VN-EAEU	2024	2024	0	EAV!F12665
VN-EAEU	2025	2025	0	EAV!G12665
VN-EAEU	2026	2026	0	EAV!H12665
VN-EAEU	2027	2027	0	EAV!I12665
AHKFTA	2022	2022	3	AKH!D12665
AHKFTA	2023	2023	2	AKH!E12665
AHKFTA	2024	2024	2	AKH!F12665
AHKFTA	2025	2025	1	AKH!G12665
AHKFTA	2026	2026	1	AKH!H12665
AHKFTA	2027	2027	0	AKH!I12665
EVFTA	2022	2022	2,5	EV-NK!D12680
EVFTA	2023	2023	1,6	EV-NK!E12680
EVFTA	2024	2024	0,8	EV-NK!F12680
EVFTA	2025	2025	0	EV-NK!G12680
EVFTA	2026	2026	0	EV-NK!H12680
EVFTA	2027	2027	0	EV-NK!I12680
UKVFTA	2022	2022	2,5	UKV!D12679
UKVFTA	2023	2023	1,6	UKV!E12679
UKVFTA	2024	2024	0,8	UKV!F12679
UKVFTA	2025	2025	0	UKV!G12679
UKVFTA	2026	2026	0	UKV!H12679
UKVFTA	2027	2027	0	UKV!I12679

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12659
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12659
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12659
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12659
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12659
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12659
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12659
RCEP A	2022	2022	4,5	RCEPT-A!D12667
RCEP A	2023	2023	4	RCEPT-A!E12667
RCEP A	2024	2024	3,5	RCEPT-A!F12667
RCEP A	2025	2025	3	RCEPT-A!G12667
RCEP A	2026	2026	2,5	RCEPT-A!H12667
RCEP A	2027	2027	2	RCEPT-A!I12667
RCEP B	2022	2022	4,5	B!D12667
RCEP B	2023	2023	4	B!E12667
RCEP B	2024	2024	3,5	B!F12667
RCEP B	2025	2025	3	B!G12667
RCEP B	2026	2026	2,5	B!H12667
RCEP B	2027	2027	2	B!I12667
RCEP C	2022	2022	4,5	C!D12667
RCEP C	2023	2023	4	C!E12667
RCEP C	2024	2024	3,5	C!F12667
RCEP C	2025	2025	3	C!G12667
RCEP C	2026	2026	2,5	C!H12667
RCEP C	2027	2027	2	C!I12667
RCEP D	2022	2022	4,5	D!D12666

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,1	D!E12666
RCEP D	2024	2024	3,6	D!F12666
RCEP D	2025	2025	3,2	D!G12666
RCEP D	2026	2026	2,7	D!H12666
RCEP D	2027	2027	2,3	D!I12666
RCEP E	2022	2022	4,5	E!D12670
RCEP E	2023	2023	4	E!E12670
RCEP E	2024	2024	3,5	E!F12670
RCEP E	2025	2025	3	E!G12670
RCEP E	2026	2026	2,5	E!H12670
RCEP E	2027	2027	2	E!I12670
RCEP F	2022	2022	4,5	F!D12667
RCEP F	2023	2023	4	F!E12667
RCEP F	2024	2024	3,5	F!F12667
RCEP F	2025	2025	3	F!G12667
RCEP F	2026	2026	2,5	F!H12667
RCEP F	2027	2027	2	F!I12667
VIFTA	2024	2024	0	VI!F11735
VIFTA	2025	2025	0	VI!G11735
VIFTA	2026	2026	0	VI!H11735
VIFTA	2027	2027	0	VI!I11735

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8418.50 has 4 lines; 8418.50.91 is distinguished from its siblings by: Of a kind suitable for medical, surgical or laboratory use.	8418.50.11 Of a kind suitable for medical, surgical or laboratory use; 8418.50.19 Other; 8418.50.99 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 "5/8/10".		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 8418.50.91. 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 5% for 8418.50.91 was checked against BT2026 (cell BT2026!N13357), 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)

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.