Vietnam Tariff Intelligence

HS 8418.69.50 detail

HS code	8418.69.50
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Other refrigerating or freezing equipment; heat pumps: / - - Other: / - - - Scale ice-maker units
Unit	chiếc
Generated	08/11/2026 21:41:44
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/84186950/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13367
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13367
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13367
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12657

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12598
ATIGA	2023	2023	0	AT!F12598
ATIGA	2024	2024	0	AT!G12598
ATIGA	2025	2025	0	AT!H12598
ATIGA	2026	2026	0	AT!I12598
ATIGA	2027	2027	0	AT!J12598
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12652
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12652
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12652
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12652
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12652
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12652
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12653
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12653
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12653
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12653
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12653
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12653
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12656
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12604
AIFTA	30/12/2022	2022	0	AI!F12612
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12612
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12612
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12612
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12612
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12612

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12643
VKFTA	2023	2023	0	VK!F12643
VKFTA	2024	2024	0	VK!G12643
VKFTA	2025	2025	0	VK!H12643
VKFTA	2026	2026	0	VK!I12643
VKFTA	2027	2027	0	VK!J12643
VCFTA	2022	2022	0	VC!D12692
VCFTA	2023	2023	0	VC!E12692
VCFTA	2024	2024	0	VC!F12692
VCFTA	2025	2025	0	VC!G12692
VCFTA	2026	2026	0	VC!H12692
VCFTA	2027	2027	0	VC!I12692
VN-EAEU	2022	2022	0	EAV!D12675
VN-EAEU	2023	2023	0	EAV!E12675
VN-EAEU	2024	2024	0	EAV!F12675
VN-EAEU	2025	2025	0	EAV!G12675
VN-EAEU	2026	2026	0	EAV!H12675
VN-EAEU	2027	2027	0	EAV!I12675
AHKFTA	2022	2022	0	AKH!D12675
AHKFTA	2023	2023	0	AKH!E12675
AHKFTA	2024	2024	0	AKH!F12675
AHKFTA	2025	2025	0	AKH!G12675
AHKFTA	2026	2026	0	AKH!H12675
AHKFTA	2027	2027	0	AKH!I12675
EVFTA	2022	2022	0	EV-NK!D12690
EVFTA	2023	2023	0	EV-NK!E12690

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12690
EVFTA	2025	2025	0	EV-NK!G12690
EVFTA	2026	2026	0	EV-NK!H12690
EVFTA	2027	2027	0	EV-NK!I12690
UKVFTA	2022	2022	0	UKV!D12689
UKVFTA	2023	2023	0	UKV!E12689
UKVFTA	2024	2024	0	UKV!F12689
UKVFTA	2025	2025	0	UKV!G12689
UKVFTA	2026	2026	0	UKV!H12689
UKVFTA	2027	2027	0	UKV!I12689
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12669
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12669
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12669
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12669
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12669
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12669
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12669
RCEP A	2022	2022	0	RCEPT-A!D12677
RCEP A	2023	2023	0	RCEPT-A!E12677
RCEP A	2024	2024	0	RCEPT-A!F12677
RCEP A	2025	2025	0	RCEPT-A!G12677
RCEP A	2026	2026	0	RCEPT-A!H12677
RCEP A	2027	2027	0	RCEPT-A!I12677
RCEP B	2022	2022	0	B!D12677
RCEP B	2023	2023	0	B!E12677
RCEP B	2024	2024	0	B!F12677

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12677
RCEP B	2026	2026	0	B!H12677
RCEP B	2027	2027	0	B!I12677
RCEP C	2022	2022	0	C!D12677
RCEP C	2023	2023	0	C!E12677
RCEP C	2024	2024	0	C!F12677
RCEP C	2025	2025	0	C!G12677
RCEP C	2026	2026	0	C!H12677
RCEP C	2027	2027	0	C!I12677
RCEP D	2022	2022	0	D!D12676
RCEP D	2023	2023	0	D!E12676
RCEP D	2024	2024	0	D!F12676
RCEP D	2025	2025	0	D!G12676
RCEP D	2026	2026	0	D!H12676
RCEP D	2027	2027	0	D!I12676
RCEP E	2022	2022	0	E!D12680
RCEP E	2023	2023	0	E!E12680
RCEP E	2024	2024	0	E!F12680
RCEP E	2025	2025	0	E!G12680
RCEP E	2026	2026	0	E!H12680
RCEP E	2027	2027	0	E!I12680
RCEP F	2022	2022	0	F!D12677
RCEP F	2023	2023	0	F!E12677
RCEP F	2024	2024	0	F!F12677
RCEP F	2025	2025	0	F!G12677
RCEP F	2026	2026	0	F!H12677

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12677
VIFTA	2024	2024	0	VI!F11745
VIFTA	2025	2025	0	VI!G11745
VIFTA	2026	2026	0	VI!H11745
VIFTA	2027	2027	0	VI!I11745

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): Cấm KD TNTX (69/2018/NĐ-CP)		69/2018/NĐ-CP	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-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8418.69 has 6 lines; 8418.69.50 is distinguished from its siblings by: Scale ice-maker units.	8418.69.10 Beverage coolers; 8418.69.30 Cold water dispenser; 8418.69.41 For air conditioning machines; 8418.69.49 Other; 8418.69.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8418.69.50. 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 3% for 8418.69.50 was checked against BT2026 (cell BT2026!N13367), 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
Cấm KD TNTX (69/2018/NĐ-CP)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.