Vietnam Tariff Intelligence

HS 8418.69.90 detail

HS code	8418.69.90
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: / - - - Other
Unit	chiếc
Generated	09/11/2026 08:05:00
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/84186990/

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!K13368
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13368
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13368
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
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KH, LA, MM)	0% (except KH, LA, MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12658
ATIGA	2022	2022	0	AT!E12599
ATIGA	2023	2023	0	AT!F12599
ATIGA	2024	2024	0	AT!G12599
ATIGA	2025	2025	0	AT!H12599
ATIGA	2026	2026	0	AT!I12599
ATIGA	2027	2027	0	AT!J12599
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12653
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12653
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12653

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12653
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12653
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12653
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12654
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12654
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12654
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12654
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12654
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12654
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12657
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12605
AIFTA	30/12/2022	2022	0	AI!F12613
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12613
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12613
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12613
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12613
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12613
VKFTA	2022	2022	0	VK!E12644
VKFTA	2023	2023	0	VK!F12644
VKFTA	2024	2024	0	VK!G12644
VKFTA	2025	2025	0	VK!H12644
VKFTA	2026	2026	0	VK!I12644
VKFTA	2027	2027	0	VK!J12644
VCFTA	2022	2022	2	VC!D12693
VCFTA	2023	2023	1	VC!E12693
VCFTA	2024	2024	0	VC!F12693

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12693
VCFTA	2026	2026	0	VC!H12693
VCFTA	2027	2027	0	VC!I12693
VN-EAEU	2022	2022	0	EAV!D12676
VN-EAEU	2023	2023	0	EAV!E12676
VN-EAEU	2024	2024	0	EAV!F12676
VN-EAEU	2025	2025	0	EAV!G12676
VN-EAEU	2026	2026	0	EAV!H12676
VN-EAEU	2027	2027	0	EAV!I12676
AHKFTA	2022	2022	0	AKH!D12676
AHKFTA	2023	2023	0	AKH!E12676
AHKFTA	2024	2024	0	AKH!F12676
AHKFTA	2025	2025	0	AKH!G12676
AHKFTA	2026	2026	0	AKH!H12676
AHKFTA	2027	2027	0	AKH!I12676
EVFTA	2022	2022	5	EV-NK!D12691
EVFTA	2023	2023	3,3	EV-NK!E12691
EVFTA	2024	2024	1,6	EV-NK!F12691
EVFTA	2025	2025	0	EV-NK!G12691
EVFTA	2026	2026	0	EV-NK!H12691
EVFTA	2027	2027	0	EV-NK!I12691
UKVFTA	2022	2022	5	UKV!D12690
UKVFTA	2023	2023	3,3	UKV!E12690
UKVFTA	2024	2024	1,6	UKV!F12690
UKVFTA	2025	2025	0	UKV!G12690
UKVFTA	2026	2026	0	UKV!H12690

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12690
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12670
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12670
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12670
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12670
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12670
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12670
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12670
RCEP A	2022	2022	0	RCEPT-A!D12678
RCEP A	2023	2023	0	RCEPT-A!E12678
RCEP A	2024	2024	0	RCEPT-A!F12678
RCEP A	2025	2025	0	RCEPT-A!G12678
RCEP A	2026	2026	0	RCEPT-A!H12678
RCEP A	2027	2027	0	RCEPT-A!I12678
RCEP B	2022	2022	0	B!D12678
RCEP B	2023	2023	0	B!E12678
RCEP B	2024	2024	0	B!F12678
RCEP B	2025	2025	0	B!G12678
RCEP B	2026	2026	0	B!H12678
RCEP B	2027	2027	0	B!I12678
RCEP C	2022	2022	0	C!D12678
RCEP C	2023	2023	0	C!E12678
RCEP C	2024	2024	0	C!F12678
RCEP C	2025	2025	0	C!G12678
RCEP C	2026	2026	0	C!H12678
RCEP C	2027	2027	0	C!I12678

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12677
RCEP D	2023	2023	0	D!E12677
RCEP D	2024	2024	0	D!F12677
RCEP D	2025	2025	0	D!G12677
RCEP D	2026	2026	0	D!H12677
RCEP D	2027	2027	0	D!I12677
RCEP E	2022	2022	0	E!D12681
RCEP E	2023	2023	0	E!E12681
RCEP E	2024	2024	0	E!F12681
RCEP E	2025	2025	0	E!G12681
RCEP E	2026	2026	0	E!H12681
RCEP E	2027	2027	0	E!I12681
RCEP F	2022	2022	0	F!D12678
RCEP F	2023	2023	0	F!E12678
RCEP F	2024	2024	0	F!F12678
RCEP F	2025	2025	0	F!G12678
RCEP F	2026	2026	0	F!H12678
RCEP F	2027	2027	0	F!I12678
VIFTA	2024	2024	0	VI!F11746
VIFTA	2025	2025	0	VI!G11746
VIFTA	2026	2026	0	VI!H11746
VIFTA	2027	2027	0	VI!I11746

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-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
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; 8418.69.90 is distinguished from its siblings by: Other.	8418.69.10 Beverage coolers; 8418.69.30 Cold water dispenser; 8418.69.41 For air conditioning machines; 8418.69.49 Other; 8418.69.50 Scale ice-maker units	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
HS-005	BLUE	Chapter 98 equivalent exists	8418.69.90 corresponds to Chapter 98 code 9818.23.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Thiết bị làm lạnh hoặc đông lạnh khác, trừ: thiết bị làm lạnh đồ uống, nước uống, thiết bị làm lạnh nước có công suất trên 21,10 kW và thiết bị sản xuất đá vảy	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8418.69.90. 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 10% for 8418.69.90 was checked against BT2026 (cell BT2026!N13368), 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)
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.