Vietnam Tariff Intelligence

HS 8418.91.00 detail

HS code	8418.91.00
Description	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 / - Parts: / - - Furniture designed to receive refrigerating or freezing equipment
Unit	chiếc
Generated	03/11/2026 11:50:16
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/84189100/

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!K13370
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13370
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13370
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	0%	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(-LA, MM)	0% (except 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	1.7	1.7%	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!E12660
ATIGA	2022	2022	0	AT!E12601
ATIGA	2023	2023	0	AT!F12601
ATIGA	2024	2024	0	AT!G12601
ATIGA	2025	2025	0	AT!H12601
ATIGA	2026	2026	0	AT!I12601
ATIGA	2027	2027	0	AT!J12601
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12655
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12655
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12655

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12655
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12655
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12655
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12656
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12656
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12656
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12656
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12656
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12656
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12659
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12607
AIFTA	30/12/2022	2022	0	AI!F12615
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12615
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12615
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12615
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12615
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12615
VKFTA	2022	2022	0	VK!E12646
VKFTA	2023	2023	0	VK!F12646
VKFTA	2024	2024	0	VK!G12646
VKFTA	2025	2025	0	VK!H12646
VKFTA	2026	2026	0	VK!I12646
VKFTA	2027	2027	0	VK!J12646
VCFTA	2022	2022	0	VC!D12695
VCFTA	2023	2023	0	VC!E12695
VCFTA	2024	2024	0	VC!F12695

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12695
VCFTA	2026	2026	0	VC!H12695
VCFTA	2027	2027	0	VC!I12695
VN-EAEU	2022	2022	0	EAV!D12678
VN-EAEU	2023	2023	0	EAV!E12678
VN-EAEU	2024	2024	0	EAV!F12678
VN-EAEU	2025	2025	0	EAV!G12678
VN-EAEU	2026	2026	0	EAV!H12678
VN-EAEU	2027	2027	0	EAV!I12678
AHKFTA	2022	2022	0	AKH!D12678
AHKFTA	2023	2023	0	AKH!E12678
AHKFTA	2024	2024	0	AKH!F12678
AHKFTA	2025	2025	0	AKH!G12678
AHKFTA	2026	2026	0	AKH!H12678
AHKFTA	2027	2027	0	AKH!I12678
EVFTA	2022	2022	0	EV-NK!D12693
EVFTA	2023	2023	0	EV-NK!E12693
EVFTA	2024	2024	0	EV-NK!F12693
EVFTA	2025	2025	0	EV-NK!G12693
EVFTA	2026	2026	0	EV-NK!H12693
EVFTA	2027	2027	0	EV-NK!I12693
UKVFTA	2022	2022	0	UKV!D12692
UKVFTA	2023	2023	0	UKV!E12692
UKVFTA	2024	2024	0	UKV!F12692
UKVFTA	2025	2025	0	UKV!G12692
UKVFTA	2026	2026	0	UKV!H12692

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12692
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12672
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12672
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12672
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12672
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12672
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12672
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12672
RCEP A	2022	2022	0	RCEPT-A!D12680
RCEP A	2023	2023	0	RCEPT-A!E12680
RCEP A	2024	2024	0	RCEPT-A!F12680
RCEP A	2025	2025	0	RCEPT-A!G12680
RCEP A	2026	2026	0	RCEPT-A!H12680
RCEP A	2027	2027	0	RCEPT-A!I12680
RCEP B	2022	2022	0	B!D12680
RCEP B	2023	2023	0	B!E12680
RCEP B	2024	2024	0	B!F12680
RCEP B	2025	2025	0	B!G12680
RCEP B	2026	2026	0	B!H12680
RCEP B	2027	2027	0	B!I12680
RCEP C	2022	2022	0	C!D12680
RCEP C	2023	2023	0	C!E12680
RCEP C	2024	2024	0	C!F12680
RCEP C	2025	2025	0	C!G12680
RCEP C	2026	2026	0	C!H12680
RCEP C	2027	2027	0	C!I12680

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12679
RCEP D	2023	2023	0	D!E12679
RCEP D	2024	2024	0	D!F12679
RCEP D	2025	2025	0	D!G12679
RCEP D	2026	2026	0	D!H12679
RCEP D	2027	2027	0	D!I12679
RCEP E	2022	2022	0	E!D12683
RCEP E	2023	2023	0	E!E12683
RCEP E	2024	2024	0	E!F12683
RCEP E	2025	2025	0	E!G12683
RCEP E	2026	2026	0	E!H12683
RCEP E	2027	2027	0	E!I12683
RCEP F	2022	2022	0	F!D12680
RCEP F	2023	2023	0	F!E12680
RCEP F	2024	2024	0	F!F12680
RCEP F	2025	2025	0	F!G12680
RCEP F	2026	2026	0	F!H12680
RCEP F	2027	2027	0	F!I12680
VIFTA	2024	2024	2.6	VI!F11748
VIFTA	2025	2025	2.1	VI!G11748
VIFTA	2026	2026	1.7	VI!H11748
VIFTA	2027	2027	1.3	VI!I11748

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
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 8418.91.00. 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 8418.91.00 was checked against BT2026 (cell BT2026!N13370), 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.