Vietnam Tariff Intelligence

HS 8516.72.00 detail

HS code	8516.72.00
Description	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 / - Other electro-thermic appliances: / - - Toasters
Unit	chiếc
Generated	03/11/2026 11:34:38
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/85167200/

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!K15314
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15314
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15314
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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
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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E14622
ATIGA	2022	2022	0	AT!E14563
ATIGA	2023	2023	0	AT!F14563
ATIGA	2024	2024	0	AT!G14563
ATIGA	2025	2025	0	AT!H14563
ATIGA	2026	2026	0	AT!I14563
ATIGA	2027	2027	0	AT!J14563
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14617
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14617
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14617
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14617

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14617
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14617
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14618
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14618
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14618
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14618
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14618
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14618
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14621
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14569
AIFTA	30/12/2022	2022	*	AI!F14577
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14577
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14577
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14577
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14577
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14577
VKFTA	2022	2022	5	VK!E14608
VKFTA	2023	2023	2,5	VK!F14608
VKFTA	2024	2024	0	VK!G14608
VKFTA	2025	2025	0	VK!H14608
VKFTA	2026	2026	0	VK!I14608
VKFTA	2027	2027	0	VK!J14608
VCFTA	2022	2022	5	VC!D14663
VCFTA	2023	2023	3	VC!E14663
VCFTA	2024	2024	0	VC!F14663
VCFTA	2025	2025	0	VC!G14663

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14663
VCFTA	2027	2027	0	VC!I14663
VN-EAEU	2022	2022	6,8	EAV!D14640
VN-EAEU	2023	2023	4,5	EAV!E14640
VN-EAEU	2024	2024	2,3	EAV!F14640
VN-EAEU	2025	2025	0	EAV!G14640
VN-EAEU	2026	2026	0	EAV!H14640
VN-EAEU	2027	2027	0	EAV!I14640
AHKFTA	2022	2022	25	AKH!D14640
AHKFTA	2023	2023	25	AKH!E14640
AHKFTA	2024	2024	25	AKH!F14640
AHKFTA	2025	2025	25	AKH!G14640
AHKFTA	2026	2026	25	AKH!H14640
AHKFTA	2027	2027	25	AKH!I14640
EVFTA	2022	2022	12,5	EV-NK!D14655
EVFTA	2023	2023	8,3	EV-NK!E14655
EVFTA	2024	2024	4,1	EV-NK!F14655
EVFTA	2025	2025	0	EV-NK!G14655
EVFTA	2026	2026	0	EV-NK!H14655
EVFTA	2027	2027	0	EV-NK!I14655
UKVFTA	2022	2022	12,5	UKV!D14654
UKVFTA	2023	2023	8,3	UKV!E14654
UKVFTA	2024	2024	4,1	UKV!F14654
UKVFTA	2025	2025	0	UKV!G14654
UKVFTA	2026	2026	0	UKV!H14654
UKVFTA	2027	2027	0	UKV!I14654

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14647
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14647
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14647
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14647
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14647
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14647
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14647
RCEP A	2022	2022	23,3	RCEPT-A!D14642
RCEP A	2023	2023	21,7	RCEPT-A!E14642
RCEP A	2024	2024	20	RCEPT-A!F14642
RCEP A	2025	2025	18,3	RCEPT-A!G14642
RCEP A	2026	2026	16,7	RCEPT-A!H14642
RCEP A	2027	2027	15	RCEPT-A!I14642
RCEP B	2022	2022	23,3	B!D14642
RCEP B	2023	2023	21,7	B!E14642
RCEP B	2024	2024	20	B!F14642
RCEP B	2025	2025	18,3	B!G14642
RCEP B	2026	2026	16,7	B!H14642
RCEP B	2027	2027	15	B!I14642
RCEP C	2022	2022	25	C!D14642
RCEP C	2023	2023	25	C!E14642
RCEP C	2024	2024	25	C!F14642
RCEP C	2025	2025	25	C!G14642
RCEP C	2026	2026	25	C!H14642
RCEP C	2027	2027	25	C!I14642
RCEP D	2022	2022	25	D!D14641

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E14641
RCEP D	2024	2024	25	D!F14641
RCEP D	2025	2025	25	D!G14641
RCEP D	2026	2026	25	D!H14641
RCEP D	2027	2027	25	D!I14641
RCEP E	2022	2022	25	E!D14645
RCEP E	2023	2023	25	E!E14645
RCEP E	2024	2024	25	E!F14645
RCEP E	2025	2025	25	E!G14645
RCEP E	2026	2026	25	E!H14645
RCEP E	2027	2027	25	E!I14645
RCEP F	2022	2022	23,3	F!D14642
RCEP F	2023	2023	21,7	F!E14642
RCEP F	2024	2024	20	F!F14642
RCEP F	2025	2025	18,3	F!G14642
RCEP F	2026	2026	16,7	F!H14642
RCEP F	2027	2027	15	F!I14642
VIFTA	2024	2024	21.4	VI!F13628
VIFTA	2025	2025	17.9	VI!G13628
VIFTA	2026	2026	14.3	VI!H13628
VIFTA	2027	2027	10.7	VI!I13628

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): 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	AHKFTA 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: 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
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 8516.72.00. 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 25% for 8516.72.00 was checked against BT2026 (cell BT2026!N15314), 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)
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.