

Detalle del SA 8414.59.91

|                        |                                                                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8414.59.91                                                                                                                                                                                                                                                                                                   |
| Descripción            | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters / - Fans: / - - Other: / - - - Other: / - - - - Other: / - - - - With fan guard |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                        |
| Generado               | 01/11/2026 16:13:42                                                                                                                                                                                                                                                                                          |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                   |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                                |
| Enlace                 | <a href="https://mail.vietnamtariff.com/hs-code/84145991/">https://mail.vietnamtariff.com/hs-code/84145991/</a>                                                                                                                                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 15              | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13190 |
| Preferencial (NMF)               | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13190 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13190 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| Arancel de exportación CPTPP     |                 | Sin datos             |                |            |               |
| Arancel de exportación EVFTA     |                 | Sin datos             |                |            |               |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                |            |               |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |                |                         |                            |                                        |                                   |                |            |
|----------------|----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0              | 0%                      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 (-KH, TH)    | 0% (excepto KH, TH)     | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0              | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-KH, LA, PH) | 0% (excepto KH, LA, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0              | 0%                      | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0              | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0              | 0%                      | Arancel consolidado BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0              | 0%                      | Arancel consolidado BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA         | 2              | 2%                      | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5              | 5%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5              | 5%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |     |           |                            |                         |                                   |                |            |
|----------------|-----|-----------|----------------------------|-------------------------|-----------------------------------|----------------|------------|
| RCEP (Anexo C) | 5   | 5%        | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5   | 5%        | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 5   | 5%        | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5%      | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA          | 7.5 | 7,5%      | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem |
| VIFTA          | 7   | 7%        | Arancel consolidado BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM         |     | Sin datos | Sin datos                  |                         | S                                 | 56/2026/NĐ-CP  | Sin datos  |
| VNCU           |     | Sin datos | Sin datos                  |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Sin datos  |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E12474 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E12417 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F12417 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G12417 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H12417 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I12417 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J12417 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E12471 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F12471 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G12471 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H12471 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I12471   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J12471   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E12472   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F12472   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G12472   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H12472   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I12472   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J12472   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F12473   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H12423 |
| AIFTA   | 30/12/2022                             | 2022 | 8               | AI!F12429   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 7.5             | AI!G12429   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 7.5             | AI!H12429   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 7.5             | AI!I12429   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 7.5             | AI!J12429   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 7.5             | AI!K12429   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E12462   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F12462   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G12462   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H12462   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I12462   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J12462   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D12509   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E12509   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F12509   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G12509   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H12509    |
| VCFTA   | 2027    | 2027 | 0               | VC!I12509    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D12494   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E12494   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F12494   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G12494   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H12494   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I12494   |
| AHKFTA  | 2022    | 2022 | 6               | AKH!D12494   |
| AHKFTA  | 2023    | 2023 | 4               | AKH!E12494   |
| AHKFTA  | 2024    | 2024 | 4               | AKH!F12494   |
| AHKFTA  | 2025    | 2025 | 2               | AKH!G12494   |
| AHKFTA  | 2026    | 2026 | 2               | AKH!H12494   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I12494   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D12509 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E12509 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F12509 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G12509 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H12509 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I12509 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D12508   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E12508   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F12508   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G12508   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H12508   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I12508   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D12488   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E12488   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F12488   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G12488   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H12488   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I12488   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J12488   |
| RCEP A | 2022    | 2022           | 9               | RCEPT-A!D12496 |
| RCEP A | 2023    | 2023           | 8               | RCEPT-A!E12496 |
| RCEP A | 2024    | 2024           | 7               | RCEPT-A!F12496 |
| RCEP A | 2025    | 2025           | 6               | RCEPT-A!G12496 |
| RCEP A | 2026    | 2026           | 5               | RCEPT-A!H12496 |
| RCEP A | 2027    | 2027           | 4               | RCEPT-A!I12496 |
| RCEP B | 2022    | 2022           | 9               | B!D12496       |
| RCEP B | 2023    | 2023           | 8               | B!E12496       |
| RCEP B | 2024    | 2024           | 7               | B!F12496       |
| RCEP B | 2025    | 2025           | 6               | B!G12496       |
| RCEP B | 2026    | 2026           | 5               | B!H12496       |
| RCEP B | 2027    | 2027           | 4               | B!I12496       |
| RCEP C | 2022    | 2022           | 9               | C!D12496       |
| RCEP C | 2023    | 2023           | 8               | C!E12496       |
| RCEP C | 2024    | 2024           | 7               | C!F12496       |
| RCEP C | 2025    | 2025           | 6               | C!G12496       |
| RCEP C | 2026    | 2026           | 5               | C!H12496       |
| RCEP C | 2027    | 2027           | 4               | C!I12496       |
| RCEP D | 2022    | 2022           | 9,1             | D!D12495       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 8,2             | D!E12495  |
| RCEP D | 2024    | 2024 | 7,3             | D!F12495  |
| RCEP D | 2025    | 2025 | 6,4             | D!G12495  |
| RCEP D | 2026    | 2026 | 5,5             | D!H12495  |
| RCEP D | 2027    | 2027 | 4,5             | D!!12495  |
| RCEP E | 2022    | 2022 | 9               | E!D12499  |
| RCEP E | 2023    | 2023 | 8               | E!E12499  |
| RCEP E | 2024    | 2024 | 7               | E!F12499  |
| RCEP E | 2025    | 2025 | 6               | E!G12499  |
| RCEP E | 2026    | 2026 | 5               | E!H12499  |
| RCEP E | 2027    | 2027 | 4               | E!!12499  |
| RCEP F | 2022    | 2022 | 9               | F!D12496  |
| RCEP F | 2023    | 2023 | 8               | F!E12496  |
| RCEP F | 2024    | 2024 | 7               | F!F12496  |
| RCEP F | 2025    | 2025 | 6               | F!G12496  |
| RCEP F | 2026    | 2026 | 5               | F!H12496  |
| RCEP F | 2027    | 2027 | 4               | F!!12496  |
| VIFTA  | 2024    | 2024 | 9               | VI!F11566 |
| VIFTA  | 2025    | 2025 | 8               | VI!G11566 |
| VIFTA  | 2026    | 2026 | 7               | VI!H11566 |
| VIFTA  | 2027    | 2027 | 6               | VI!!11566 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                  |                |                                                                                                      |                                                         |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8414.59 has 9 lines; 8414.59.91 is distinguished from its siblings by: With fan guard.                       | 8414.59.10 Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines; 8414.59.20 Explosion-proof air fans, of a kind used in underground mining; 8414.59.30 Blowers; 8414.59.41 With fan guard; 8414.59.49 Other; 8414.59.50 Blowers | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.          | No verificado – requiere comprobación                   |
| 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.                                       | No verificado – requiere comprobación                   |
| 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).      | No verificado – requiere comprobación                   |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 8414.59.91 corresponds to Chapter 98 code 9818.21.21 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - Có lưới bảo vệ                                                                                                                                                                                                                                                                                                                                             | 26/2023/NĐ-CP  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                    | No verificado – requiere comprobación                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8414.59.91. This does NOT mean there is no risk.                            |                                                                                                                                                                                                                                                                                                                                                                  |                | Check the MOIT Trade Remedies Authority database.                                                    | No verificado – requiere comprobación                   |

|        |       |                                |                                                                                                       |  |               |                                                                                                          |                                               |
|--------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 8414.59.91 was checked against BT2026 (cell BT2026!N13190), 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. | Cotejado con el archivo arancelario de origen |
|--------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|

Política de la partida

| Política de la partida                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)                                                                                                                                                                                                                                           |
| Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente. |