Vietnam Tariff Intelligence

# Détail du SH 8414.59.91

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|---|---|
| **Code SH** | 8414.59.91 |
| **Description** | 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 |
| **Unité** | chiếc |
| **Généré le** | 18/11/2026 05:36:08 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/84145991/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13190 |
| Préférentiel (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13190 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13190 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

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

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

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| 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 | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| 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 | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| 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 | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| 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 | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| 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!I12495 |
| 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!I12499 |
| 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!I12496 |
| VIFTA | 2024 | 2024 | 9 | VI!F11566 |
| VIFTA | 2025 | 2025 | 8 | VI!G11566 |
| VIFTA | 2026 | 2026 | 7 | VI!H11566 |
| VIFTA | 2027 | 2027 | 6 | VI!I11566 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.