

Détail du SH 8414.59.92

|                        |                                                                                                                                                                                                                                                                                                                                                                |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 8414.59.92                                                                                                                                                                                                                                                                                                                                                     |
| 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: / - - - - - Explosion-proof air fans, of a kind used in underground mining |
| Unité                  | chiếc                                                                                                                                                                                                                                                                                                                                                          |
| Généré le              | 31/10/2026 09:35:17                                                                                                                                                                                                                                                                                                                                            |
| 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                   | <a href="https://mail.vietnamtariff.com/hs-code/84145992/">https://mail.vietnamtariff.com/hs-code/84145992/</a>                                                                                                                                                                                                                                                |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 4.5           | 4,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13191 |
| Préférentiel (NPF)            | 3             | 3%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13191 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13191 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                  | 121/2022/NĐ-<br>CP | Ad valorem       |
| ACFTA   | 0 (-KH, TH)    | 0% (sauf KH, TH)        | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                     | 118/2022/NĐ-<br>CP | Ad valorem       |
| AJCEP   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                    | 120/2022/NĐ-<br>CP | Ad valorem       |
| AKFTA   | 0(-KH, LA, PH) | 0% (sauf KH, LA,<br>PH) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                    | 119/2022/NĐ-<br>CP | Ad valorem       |
| ATIGA   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | D                     | 126/2022/NĐ-<br>CP | Ad valorem       |
| CPTPP   | 0              | 0%                      | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                 | 115/2022/NĐ-<br>CP | Ad valorem       |
| EVFTA   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                 | 116/2022/NĐ-<br>CP | Ad valorem       |
| UKVFTA  | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                 | 117/2022/NĐ-<br>CP | Ad valorem       |
| VCFTA   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | VC                    | 112/2022/NĐ-<br>CP | Ad valorem       |
| VJEPA   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ          | 124/2022/NĐ-<br>CP | Ad valorem       |
| VKFTA   | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | VK                    | 125/2022/NĐ-<br>CP | Ad valorem       |
| VN-EAEU | 0              | 0%                      | Tarif consolidé<br>BT2026 | 2026                                      | EAV                   | 113/2022/NĐ-<br>CP | Ad valorem       |
| VN-LAO  | 0              | 0%                      | Tarif consolidé<br>BT2026 |                                           | S                     | 206/2025/NĐ-<br>CP | Ad valorem       |
| AHKFTA  | 2              | 2%                      | Tarif consolidé<br>BT2026 | 2026                                      | AHK                   | 123/2022/NĐ-<br>CP | Ad valorem       |
| VN-CAM  |                | Aucune donnée           | Aucune donnée             |                                           | S                     | 56/2026/NĐ-CP      | Aucune<br>donnée |
| VNCU    |                | Aucune donnée           | Aucune donnée             |                                           | VNCB · Form VC (Cuba) | 114/2022/NĐ-<br>CP | Aucune<br>donnée |

|                 |     |      |                        |                         |                                   |                |            |
|-----------------|-----|------|------------------------|-------------------------|-----------------------------------|----------------|------------|
| 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 |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E12475 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E12418 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F12418 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G12418 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H12418 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I12418 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J12418 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E12472 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F12472 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G12472 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H12472 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I12472   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J12472   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E12473   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F12473   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G12473   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H12473   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I12473   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J12473   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F12474   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H12424 |
| AIFTA   | 30/12/2022                             | 2022  | 8             | AI!F12430   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 7.5           | AI!G12430   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 7.5           | AI!H12430   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 7.5           | AI!I12430   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 7.5           | AI!J12430   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 7.5           | AI!K12430   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E12463   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F12463   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G12463   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H12463   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I12463   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J12463   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D12510   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E12510   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F12510   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G12510   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H12510    |
| VCFTA   | 2027    | 2027  | 0             | VC!I12510    |
| VN-EAEU | 2022    | 2022  | 2,7           | EAV!D12495   |
| VN-EAEU | 2023    | 2023  | 1,8           | EAV!E12495   |
| VN-EAEU | 2024    | 2024  | 0,9           | EAV!F12495   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G12495   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H12495   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I12495   |
| AHKFTA  | 2022    | 2022  | 6             | AKH!D12495   |
| AHKFTA  | 2023    | 2023  | 4             | AKH!E12495   |
| AHKFTA  | 2024    | 2024  | 4             | AKH!F12495   |
| AHKFTA  | 2025    | 2025  | 2             | AKH!G12495   |
| AHKFTA  | 2026    | 2026  | 2             | AKH!H12495   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I12495   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D12510 |
| EVFTA   | 2023    | 2023  | 3,3           | EV-NK!E12510 |
| EVFTA   | 2024    | 2024  | 1,6           | EV-NK!F12510 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G12510 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H12510 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I12510 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D12509   |
| UKVFTA  | 2023    | 2023  | 3,3           | UKV!E12509   |
| UKVFTA  | 2024    | 2024  | 1,6           | UKV!F12509   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G12509   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H12509   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I12509   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D12489   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E12489   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F12489   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G12489   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H12489   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I12489   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J12489   |
| RCEP A | 2022    | 2022           | 9             | RCEPT-A!D12497 |
| RCEP A | 2023    | 2023           | 8             | RCEPT-A!E12497 |
| RCEP A | 2024    | 2024           | 7             | RCEPT-A!F12497 |
| RCEP A | 2025    | 2025           | 6             | RCEPT-A!G12497 |
| RCEP A | 2026    | 2026           | 5             | RCEPT-A!H12497 |
| RCEP A | 2027    | 2027           | 4             | RCEPT-A!I12497 |
| RCEP B | 2022    | 2022           | 9             | B!D12497       |
| RCEP B | 2023    | 2023           | 8             | B!E12497       |
| RCEP B | 2024    | 2024           | 7             | B!F12497       |
| RCEP B | 2025    | 2025           | 6             | B!G12497       |
| RCEP B | 2026    | 2026           | 5             | B!H12497       |
| RCEP B | 2027    | 2027           | 4             | B!I12497       |
| RCEP C | 2022    | 2022           | 9             | C!D12497       |
| RCEP C | 2023    | 2023           | 8             | C!E12497       |
| RCEP C | 2024    | 2024           | 7             | C!F12497       |
| RCEP C | 2025    | 2025           | 6             | C!G12497       |
| RCEP C | 2026    | 2026           | 5             | C!H12497       |
| RCEP C | 2027    | 2027           | 4             | C!I12497       |
| RCEP D | 2022    | 2022           | 9,1           | D!D12496       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP D | 2023    | 2023  | 8,2           | D!E12496  |
| RCEP D | 2024    | 2024  | 7,3           | D!F12496  |
| RCEP D | 2025    | 2025  | 6,4           | D!G12496  |
| RCEP D | 2026    | 2026  | 5,5           | D!H12496  |
| RCEP D | 2027    | 2027  | 4,5           | D!I12496  |
| RCEP E | 2022    | 2022  | 9             | E!D12500  |
| RCEP E | 2023    | 2023  | 8             | E!E12500  |
| RCEP E | 2024    | 2024  | 7             | E!F12500  |
| RCEP E | 2025    | 2025  | 6             | E!G12500  |
| RCEP E | 2026    | 2026  | 5             | E!H12500  |
| RCEP E | 2027    | 2027  | 4             | E!I12500  |
| RCEP F | 2022    | 2022  | 9             | F!D12497  |
| RCEP F | 2023    | 2023  | 8             | F!E12497  |
| RCEP F | 2024    | 2024  | 7             | F!F12497  |
| RCEP F | 2025    | 2025  | 6             | F!G12497  |
| RCEP F | 2026    | 2026  | 5             | F!H12497  |
| RCEP F | 2027    | 2027  | 4             | F!I12497  |
| VIFTA  | 2024    | 2024  | 9             | VI!F11567 |
| VIFTA  | 2025    | 2025  | 8             | VI!G11567 |
| VIFTA  | 2026    | 2026  | 7             | VI!H11567 |
| VIFTA  | 2027    | 2027  | 6             | VI!I11567 |

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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | RCEP (Annexe A) 5%, RCEP (Annexe B) 5%, RCEP (Annexe C) 5%, RCEP (Annexe E) 5%, RCEP (Annexe F) 5%, RCEP (Annexe D) 5,5%, AFTA 7,5%, VIFTA 7%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving. | MFN 3%                                                                                                                                                                                                                                                                                                                                                           |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire                 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8414.59 has 9 lines; 8414.59.92 is distinguished from its siblings by: Explosion-proof air fans, of a kind used in underground mining.                                                                                                                           | 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                 |

|        |       |                                                            |                                                                                                      |  |               |                                                                                                          |                                                 |
|--------|-------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8414.59.92. 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 3% for 8414.59.92 was checked against BT2026 (cell BT2026!N13191), 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.