Vietnam Tariff Intelligence

# Dettaglio SA 8415.83.11

| | |
|---|---|
| **Codice SA** | 8415.83.11 |
| **Descrizione** | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated / - Other: / - - Not incorporating a refrigerating unit: / - - - Of a kind used in aircraft: / - - - - Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min |
| **Unità** | chiếc |
| **Generato il** | 08/11/2026 08:09:12 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/84158311/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13281 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13281 |
| IVA | 10/8 | 10 / 8 (più aliquote) | 174/2025/NĐ-CP - PL2 | | BT2026!Q13281 |
| Imposta speciale sui consumi | 10 | 10% | 66/2025/QH15 | 2025-06-14 | BT2026!CG13281 |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AIFTA | 5 | 5% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12566 |
| ATIGA | 2022 | 2022 | 0 | AT!E12509 |
| ATIGA | 2023 | 2023 | 0 | AT!F12509 |
| ATIGA | 2024 | 2024 | 0 | AT!G12509 |
| ATIGA | 2025 | 2025 | 0 | AT!H12509 |
| ATIGA | 2026 | 2026 | 0 | AT!I12509 |
| ATIGA | 2027 | 2027 | 0 | AT!J12509 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12563 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12563 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12563 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12563 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12563 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12563 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12564 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12564 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12564 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12564 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12564 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12564 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F12565 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12515 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F12521 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G12521 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H12521 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I12521 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J12521 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K12521 |
| VKFTA | 2022 | 2022 | 0 | VK!E12554 |
| VKFTA | 2023 | 2023 | 0 | VK!F12554 |
| VKFTA | 2024 | 2024 | 0 | VK!G12554 |
| VKFTA | 2025 | 2025 | 0 | VK!H12554 |
| VKFTA | 2026 | 2026 | 0 | VK!I12554 |
| VKFTA | 2027 | 2027 | 0 | VK!J12554 |
| VCFTA | 2022 | 2022 | 0 | VC!D12601 |
| VCFTA | 2023 | 2023 | 0 | VC!E12601 |
| VCFTA | 2024 | 2024 | 0 | VC!F12601 |
| VCFTA | 2025 | 2025 | 0 | VC!G12601 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12601 |
| VCFTA | 2027 | 2027 | 0 | VC!I12601 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12586 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12586 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12586 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12586 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12586 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12586 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D12586 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E12586 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F12586 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G12586 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H12586 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12586 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D12601 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E12601 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F12601 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12601 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12601 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12601 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D12600 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E12600 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F12600 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12600 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12600 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12600 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12580 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12580 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12580 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12580 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12580 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12580 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12580 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D12588 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E12588 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F12588 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G12588 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H12588 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I12588 |
| RCEP B | 2022 | 2022 | 0 | B!D12588 |
| RCEP B | 2023 | 2023 | 0 | B!E12588 |
| RCEP B | 2024 | 2024 | 0 | B!F12588 |
| RCEP B | 2025 | 2025 | 0 | B!G12588 |
| RCEP B | 2026 | 2026 | 0 | B!H12588 |
| RCEP B | 2027 | 2027 | 0 | B!I12588 |
| RCEP C | 2022 | 2022 | 0 | C!D12588 |
| RCEP C | 2023 | 2023 | 0 | C!E12588 |
| RCEP C | 2024 | 2024 | 0 | C!F12588 |
| RCEP C | 2025 | 2025 | 0 | C!G12588 |
| RCEP C | 2026 | 2026 | 0 | C!H12588 |
| RCEP C | 2027 | 2027 | 0 | C!I12588 |
| RCEP D | 2022 | 2022 | 0 | D!D12587 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E12587 |
| RCEP D | 2024 | 2024 | 0 | D!F12587 |
| RCEP D | 2025 | 2025 | 0 | D!G12587 |
| RCEP D | 2026 | 2026 | 0 | D!H12587 |
| RCEP D | 2027 | 2027 | 0 | D!I12587 |
| RCEP E | 2022 | 2022 | 0 | E!D12591 |
| RCEP E | 2023 | 2023 | 0 | E!E12591 |
| RCEP E | 2024 | 2024 | 0 | E!F12591 |
| RCEP E | 2025 | 2025 | 0 | E!G12591 |
| RCEP E | 2026 | 2026 | 0 | E!H12591 |
| RCEP E | 2027 | 2027 | 0 | E!I12591 |
| RCEP F | 2022 | 2022 | 0 | F!D12588 |
| RCEP F | 2023 | 2023 | 0 | F!E12588 |
| RCEP F | 2024 | 2024 | 0 | F!F12588 |
| RCEP F | 2025 | 2025 | 0 | F!G12588 |
| RCEP F | 2026 | 2026 | 0 | F!H12588 |
| RCEP F | 2027 | 2027 | 0 | F!I12588 |
| VIFTA | 2024 | 2024 | 0 | VI!F11657 |
| VIFTA | 2025 | 2025 | 0 | VI!G11657 |
| VIFTA | 2026 | 2026 | 0 | VI!H11657 |
| VIFTA | 2027 | 2027 | 0 | VI!I11657 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) | | 23/2019/QĐ-TTg | Read the referenced instruments. | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AIFTA 5%, AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8415.83 has 8 lines; 8415.83.11 is distinguished from its siblings by: Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min. | 8415.83.19 Other; 8415.83.21 Of a cooling capacity not exceeding 26.38 kW; 8415.83.29 Other; 8415.83.31 Of a cooling capacity not exceeding 26.38 kW; 8415.83.39 Other; 8415.83.91 Of a cooling capacity not exceeding 26.38 kW | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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 verificato – controllo necessario |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Điều hoà nhiệt độ công suất trên 24.000 BTU đến 90.000 BTU trừ loại theo thiết kế của nhà sản xuất chỉ để lắp trên phương tiện vận tải bao gồm ô tô, toa xe lửa, máy bay, trực thăng, tàu, thuyền. Trường hợp tổ chức, cá nhân sản xuất bán hoặc tổ chức, cá nhân nhập khẩu nhập tách riêng từng bộ phận là cục nóng hoặc cục lạnh thì hàng hóa bán ra hoặc nhập khẩu (cục nóng, cục lạnh) vẫn thuộc đối tượng chịu thuế tiêu thụ đặc biệt như đối với sản phẩm hoàn chỉnh (máy điều hòa nhiệt độ hoàn chỉnh); | | 174/2025/NĐ-CP - PL2 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non verificato – controllo necessario |
| TAX-002 | YELLOW | Subject to excise tax | The excise column shows "10". | | 66/2025/QH15 | Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15). | Non verificato – controllo necessario |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8415.83.11. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8415.83.11 was checked against BT2026 (cell BT2026!N13281), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.