Vietnam Tariff Intelligence

HS 8415.20.10 detail

HS code	8415.20.10
Description	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 / - Of a kind used for persons, in motor vehicles: / - - Of a cooling capacity not exceeding 26.38 kW
Unit	chiếc
Generated	09/11/2026 22:17:53
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/84152010/

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!K13245
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N13245
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13245
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13245
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
ACFTA	15 (-PH, TH, CN)	15% (except PH, TH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	25	25%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		15	AC!E12530
ATIGA	2022	2022	0	AT!E12473
ATIGA	2023	2023	0	AT!F12473
ATIGA	2024	2024	0	AT!G12473
ATIGA	2025	2025	0	AT!H12473
ATIGA	2026	2026	0	AT!I12473
ATIGA	2027	2027	0	AT!J12473
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12528
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12479
AIFTA	30/12/2022	2022	*	AI!F12485
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12485
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12485
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12485
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12485
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12485
VKFTA	2022	2022	25	VK!E12518
VKFTA	2023	2023	25	VK!F12518
VKFTA	2024	2024	25	VK!G12518
VKFTA	2025	2025	25	VK!H12518
VKFTA	2026	2026	25	VK!I12518
VKFTA	2027	2027	25	VK!J12518
VCFTA	2022	2022	5	VC!D12565
VCFTA	2023	2023	2	VC!E12565
VCFTA	2024	2024	0	VC!F12565

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12565
VCFTA	2026	2026	0	VC!H12565
VCFTA	2027	2027	0	VC!I12565
VN-EAEU	2022	2022	0	EAV!D12550
VN-EAEU	2023	2023	0	EAV!E12550
VN-EAEU	2024	2024	0	EAV!F12550
VN-EAEU	2025	2025	0	EAV!G12550
VN-EAEU	2026	2026	0	EAV!H12550
VN-EAEU	2027	2027	0	EAV!I12550
AHKFTA	2022	2022	*	AKH!D12550
AHKFTA	2023	2023	*	AKH!E12550
AHKFTA	2024	2024	*	AKH!F12550
AHKFTA	2025	2025	*	AKH!G12550
AHKFTA	2026	2026	*	AKH!H12550
AHKFTA	2027	2027	*	AKH!I12550
EVFTA	2022	2022	12,5	EV-NK!D12565
EVFTA	2023	2023	8,3	EV-NK!E12565
EVFTA	2024	2024	4,1	EV-NK!F12565
EVFTA	2025	2025	0	EV-NK!G12565
EVFTA	2026	2026	0	EV-NK!H12565
EVFTA	2027	2027	0	EV-NK!I12565
UKVFTA	2022	2022	12,5	UKV!D12564
UKVFTA	2023	2023	8,3	UKV!E12564
UKVFTA	2024	2024	4,1	UKV!F12564
UKVFTA	2025	2025	0	UKV!G12564
UKVFTA	2026	2026	0	UKV!H12564

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12564
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12544
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12544
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12544
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12544
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12544
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12544
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12544
RCEP A	2022	2022	25	RCEPT-A!D12552
RCEP A	2023	2023	25	RCEPT-A!E12552
RCEP A	2024	2024	25	RCEPT-A!F12552
RCEP A	2025	2025	25	RCEPT-A!G12552
RCEP A	2026	2026	25	RCEPT-A!H12552
RCEP A	2027	2027	25	RCEPT-A!I12552
RCEP B	2022	2022	25	B!D12552
RCEP B	2023	2023	25	B!E12552
RCEP B	2024	2024	25	B!F12552
RCEP B	2025	2025	25	B!G12552
RCEP B	2026	2026	25	B!H12552
RCEP B	2027	2027	25	B!I12552
RCEP C	2022	2022	*	C!D12552
RCEP C	2023	2023	*	C!E12552
RCEP C	2024	2024	*	C!F12552
RCEP C	2025	2025	*	C!G12552
RCEP C	2026	2026	*	C!H12552
RCEP C	2027	2027	*	C!I12552

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D12551
RCEP D	2023	2023	25	D!E12551
RCEP D	2024	2024	25	D!F12551
RCEP D	2025	2025	25	D!G12551
RCEP D	2026	2026	25	D!H12551
RCEP D	2027	2027	25	D!I12551
RCEP E	2022	2022	25	E!D12555
RCEP E	2023	2023	25	E!E12555
RCEP E	2024	2024	25	E!F12555
RCEP E	2025	2025	25	E!G12555
RCEP E	2026	2026	25	E!H12555
RCEP E	2027	2027	25	E!I12555
RCEP F	2022	2022	25	F!D12552
RCEP F	2023	2023	25	F!E12552
RCEP F	2024	2024	25	F!F12552
RCEP F	2025	2025	25	F!G12552
RCEP F	2026	2026	25	F!H12552
RCEP F	2027	2027	25	F!I12552
VIFTA	2024	2024	21,4	VI!F11621
VIFTA	2025	2025	17.9	VI!G11621
VIFTA	2026	2026	14.3	VI!H11621
VIFTA	2027	2027	10.7	VI!I11621

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-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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VKFTA 25%, AKFTA 40%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8415.20 has 2 lines; 8415.20.10 is distinguished from its siblings by: Of a cooling capacity not exceeding 26.38 kW.	8415.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 "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).	Not verified – check required

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).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	8415.20.10 corresponds to Chapter 98 code 9849.25.11 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Công suất làm mát không quá 26,38 kW	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.20.10. 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 8415.20.10 was checked against BT2026 (cell BT2026!N13245), 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
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)

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.