Vietnam Tariff Intelligence

HS 8415.81.21 detail

HS code	8415.81.21
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 / - Other: / - - Incorporating a refrigerating unit and a valve for reversal of the cooling/ heat cycle (reversible heat pumps): / - - - Of a kind used in railway rolling stock: / - - - - Of a cooling capacity not exceeding 26.38 kW
Unit	chiếc
Generated	09/11/2026 17:28:42
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/84158121/

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!K13254
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N13254
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13254
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13254
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12539
ATIGA	2022	2022	0	AT!E12482
ATIGA	2023	2023	0	AT!F12482
ATIGA	2024	2024	0	AT!G12482
ATIGA	2025	2025	0	AT!H12482
ATIGA	2026	2026	0	AT!I12482
ATIGA	2027	2027	0	AT!J12482
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12536
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12536
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12536
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12536

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12536
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12536
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12537
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12537
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12537
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12537
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12537
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12537
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12538
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12488
AIFTA	30/12/2022	2022	5	AI!F12494
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12494
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12494
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12494
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12494
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12494
VKFTA	2022	2022	25	VK!E12527
VKFTA	2023	2023	25	VK!F12527
VKFTA	2024	2024	25	VK!G12527
VKFTA	2025	2025	25	VK!H12527
VKFTA	2026	2026	25	VK!I12527
VKFTA	2027	2027	25	VK!J12527
VCFTA	2022	2022	26	VC!D12574
VCFTA	2023	2023	26	VC!E12574
VCFTA	2024	2024	21	VC!F12574
VCFTA	2025	2025	21	VC!G12574

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	21	VC!H12574
VCFTA	2027	2027	21	VC!I12574
VN-EAEU	2022	2022	6,8	EAV!D12559
VN-EAEU	2023	2023	4,5	EAV!E12559
VN-EAEU	2024	2024	2,3	EAV!F12559
VN-EAEU	2025	2025	0	EAV!G12559
VN-EAEU	2026	2026	0	EAV!H12559
VN-EAEU	2027	2027	0	EAV!I12559
AHKFTA	2022	2022	*	AKH!D12559
AHKFTA	2023	2023	*	AKH!E12559
AHKFTA	2024	2024	*	AKH!F12559
AHKFTA	2025	2025	*	AKH!G12559
AHKFTA	2026	2026	*	AKH!H12559
AHKFTA	2027	2027	*	AKH!I12559
EVFTA	2022	2022	12,5	EV-NK!D12574
EVFTA	2023	2023	8,3	EV-NK!E12574
EVFTA	2024	2024	4,1	EV-NK!F12574
EVFTA	2025	2025	0	EV-NK!G12574
EVFTA	2026	2026	0	EV-NK!H12574
EVFTA	2027	2027	0	EV-NK!I12574
UKVFTA	2022	2022	12,5	UKV!D12573
UKVFTA	2023	2023	8,3	UKV!E12573
UKVFTA	2024	2024	4,1	UKV!F12573
UKVFTA	2025	2025	0	UKV!G12573
UKVFTA	2026	2026	0	UKV!H12573
UKVFTA	2027	2027	0	UKV!I12573

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12553
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12553
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12553
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12553
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12553
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12553
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12553
RCEP A	2022	2022	22,5	RCEPT-A!D12561
RCEP A	2023	2023	20	RCEPT-A!E12561
RCEP A	2024	2024	17,5	RCEPT-A!F12561
RCEP A	2025	2025	15	RCEPT-A!G12561
RCEP A	2026	2026	12,5	RCEPT-A!H12561
RCEP A	2027	2027	10	RCEPT-A!I12561
RCEP B	2022	2022	22,5	B!D12561
RCEP B	2023	2023	20	B!E12561
RCEP B	2024	2024	17,5	B!F12561
RCEP B	2025	2025	15	B!G12561
RCEP B	2026	2026	12,5	B!H12561
RCEP B	2027	2027	10	B!I12561
RCEP C	2022	2022	22,5	C!D12561
RCEP C	2023	2023	20	C!E12561
RCEP C	2024	2024	17,5	C!F12561
RCEP C	2025	2025	15	C!G12561
RCEP C	2026	2026	12,5	C!H12561
RCEP C	2027	2027	10	C!I12561
RCEP D	2022	2022	22,7	D!D12560

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E12560
RCEP D	2024	2024	18,2	D!F12560
RCEP D	2025	2025	15,9	D!G12560
RCEP D	2026	2026	13,6	D!H12560
RCEP D	2027	2027	11,4	D!I12560
RCEP E	2022	2022	22,5	E!D12564
RCEP E	2023	2023	20	E!E12564
RCEP E	2024	2024	17,5	E!F12564
RCEP E	2025	2025	15	E!G12564
RCEP E	2026	2026	12,5	E!H12564
RCEP E	2027	2027	10	E!I12564
RCEP F	2022	2022	22,5	F!D12561
RCEP F	2023	2023	20	F!E12561
RCEP F	2024	2024	17,5	F!F12561
RCEP F	2025	2025	15	F!G12561
RCEP F	2026	2026	12,5	F!H12561
RCEP F	2027	2027	10	F!I12561
VIFTA	2024	2024	22,5	VI!F11630
VIFTA	2025	2025	20	VI!G11630
VIFTA	2026	2026	17.5	VI!H11630
VIFTA	2027	2027	15	VI!I11630

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): Hàng ĐQSD kinh doanh TNTX có ĐK (69/2018/NĐ-CP)*		69/2018/NĐ-CP	Read the referenced 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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	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 8415.81 has 12 lines; 8415.81.21 is distinguished from its siblings by: Of a cooling capacity not exceeding 26.38 kW.	8415.81.11 Of a cooling capacity not exceeding 21.10 kW; 8415.81.12 Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min; 8415.81.19 Other; 8415.81.29 Other; 8415.81.31 Of a cooling capacity not exceeding 26.38 kW; 8415.81.39 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	8415.81.21 corresponds to Chapter 98 code 9818.22.11 (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 8415.81.21. 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 8415.81.21 was checked against BT2026 (cell BT2026!N13254), 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
Hàng ĐQSD kinh doanh TNTX có ĐK (69/2018/NĐ-CP)*
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)
SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*

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.