Vietnam Tariff Intelligence

HS 8415.82.31 detail

HS code	8415.82.31
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: / - - Other, incorporating a refrigerating unit: / - - - Of a kind used in motor vehicles (other than those of subheading 8415.20): / - - - - Of a cooling capacity not exceeding 26.38 kW
Unit	chiếc
Generated	10/11/2026 14:10:29
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/84158231/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13274
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N13274
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13274
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13274
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 (-KH, PH)	0% (except KH, PH)	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
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
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/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)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	18.9	18.9%	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!E12559
ATIGA	2022	2022	0	AT!E12502
ATIGA	2023	2023	0	AT!F12502
ATIGA	2024	2024	0	AT!G12502
ATIGA	2025	2025	0	AT!H12502
ATIGA	2026	2026	0	AT!I12502
ATIGA	2027	2027	0	AT!J12502
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12556
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12556
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12556
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12556

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12556
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12556
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12557
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12557
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12557
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12557
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12557
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12557
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12558
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12508
AIFTA	30/12/2022	2022	5	AI!F12514
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12514
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12514
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12514
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12514
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12514
VKFTA	2022	2022	25	VK!E12547
VKFTA	2023	2023	25	VK!F12547
VKFTA	2024	2024	25	VK!G12547
VKFTA	2025	2025	25	VK!H12547
VKFTA	2026	2026	25	VK!I12547
VKFTA	2027	2027	25	VK!J12547
VCFTA	2022	2022	26	VC!D12594
VCFTA	2023	2023	26	VC!E12594
VCFTA	2024	2024	21	VC!F12594
VCFTA	2025	2025	21	VC!G12594

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	21	VC!H12594
VCFTA	2027	2027	21	VC!I12594
VN-EAEU	2022	2022	6,8	EAV!D12579
VN-EAEU	2023	2023	4,5	EAV!E12579
VN-EAEU	2024	2024	2,3	EAV!F12579
VN-EAEU	2025	2025	0	EAV!G12579
VN-EAEU	2026	2026	0	EAV!H12579
VN-EAEU	2027	2027	0	EAV!I12579
AHKFTA	2022	2022	*	AKH!D12579
AHKFTA	2023	2023	*	AKH!E12579
AHKFTA	2024	2024	*	AKH!F12579
AHKFTA	2025	2025	*	AKH!G12579
AHKFTA	2026	2026	*	AKH!H12579
AHKFTA	2027	2027	*	AKH!I12579
EVFTA	2022	2022	12,5	EV-NK!D12594
EVFTA	2023	2023	8,3	EV-NK!E12594
EVFTA	2024	2024	4,1	EV-NK!F12594
EVFTA	2025	2025	0	EV-NK!G12594
EVFTA	2026	2026	0	EV-NK!H12594
EVFTA	2027	2027	0	EV-NK!I12594
UKVFTA	2022	2022	12,5	UKV!D12593
UKVFTA	2023	2023	8,3	UKV!E12593
UKVFTA	2024	2024	4,1	UKV!F12593
UKVFTA	2025	2025	0	UKV!G12593
UKVFTA	2026	2026	0	UKV!H12593
UKVFTA	2027	2027	0	UKV!I12593

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D12573
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E12573
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F12573
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G12573
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H12573
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I12573
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J12573
RCEP A	2022	2022	24,3	RCEPT-A!D12581
RCEP A	2023	2023	21,6	RCEPT-A!E12581
RCEP A	2024	2024	18,9	RCEPT-A!F12581
RCEP A	2025	2025	16,2	RCEPT-A!G12581
RCEP A	2026	2026	13,5	RCEPT-A!H12581
RCEP A	2027	2027	10,8	RCEPT-A!I12581
RCEP B	2022	2022	24,3	B!D12581
RCEP B	2023	2023	21,6	B!E12581
RCEP B	2024	2024	18,9	B!F12581
RCEP B	2025	2025	16,2	B!G12581
RCEP B	2026	2026	13,5	B!H12581
RCEP B	2027	2027	10,8	B!I12581
RCEP C	2022	2022	24,3	C!D12581
RCEP C	2023	2023	21,6	C!E12581
RCEP C	2024	2024	18,9	C!F12581
RCEP C	2025	2025	16,2	C!G12581
RCEP C	2026	2026	13,5	C!H12581
RCEP C	2027	2027	10,8	C!I12581
RCEP D	2022	2022	24,5	D!D12580

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	22,1	D!E12580
RCEP D	2024	2024	19,6	D!F12580
RCEP D	2025	2025	17,2	D!G12580
RCEP D	2026	2026	14,7	D!H12580
RCEP D	2027	2027	12,3	D!I12580
RCEP E	2022	2022	24,3	E!D12584
RCEP E	2023	2023	21,6	E!E12584
RCEP E	2024	2024	18,9	E!F12584
RCEP E	2025	2025	16,2	E!G12584
RCEP E	2026	2026	13,5	E!H12584
RCEP E	2027	2027	10,8	E!I12584
RCEP F	2022	2022	24,3	F!D12581
RCEP F	2023	2023	21,6	F!E12581
RCEP F	2024	2024	18,9	F!F12581
RCEP F	2025	2025	16,2	F!G12581
RCEP F	2026	2026	13,5	F!H12581
RCEP F	2027	2027	10,8	F!I12581
VIFTA	2024	2024	24,3	VI!F11650
VIFTA	2025	2025	21.6	VI!G11650
VIFTA	2026	2026	18.9	VI!H11650
VIFTA	2027	2027	16.2	VI!I11650

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		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 8415.82 has 8 lines; 8415.82.31 is distinguished from its siblings by: Of a cooling capacity not exceeding 26.38 kW.	8415.82.11 Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min; 8415.82.19 Other; 8415.82.21 Of a cooling capacity not exceeding 26.38 kW; 8415.82.29 Other; 8415.82.39 Other; 8415.82.91 Of a cooling capacity not exceeding 26.38 kW	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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	8415.82.31 corresponds to Chapter 98 code 9849.25.31 (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 8415.82.31. 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 27% for 8415.82.31 was checked against BT2026 (cell BT2026!N13274), 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.