Vietnam Tariff Intelligence

HS 8415.81.97 detail

HS code	8415.81.97
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): / - - - Other: / - - - - Other: / - - - - - Of a cooling capacity not exceeding 21.10 kW
Unit	chiếc
Generated	11/11/2026 11:53:02
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/84158197/

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!K13263
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N13263
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13263
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13263
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
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
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
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!E12548
ATIGA	2022	2022	0	AT!E12491
ATIGA	2023	2023	0	AT!F12491
ATIGA	2024	2024	0	AT!G12491
ATIGA	2025	2025	0	AT!H12491
ATIGA	2026	2026	0	AT!I12491
ATIGA	2027	2027	0	AT!J12491
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12545
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12545
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12545
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12545

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12545
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12545
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12546
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12546
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12546
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12546
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12546
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12546
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12547
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12497
AIFTA	30/12/2022	2022	5	AI!F12503
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12503
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12503
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12503
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12503
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12503
VKFTA	2022	2022	25	VK!E12536
VKFTA	2023	2023	25	VK!F12536
VKFTA	2024	2024	25	VK!G12536
VKFTA	2025	2025	25	VK!H12536
VKFTA	2026	2026	25	VK!I12536
VKFTA	2027	2027	25	VK!J12536
VCFTA	2022	2022	5	VC!D12583
VCFTA	2023	2023	2	VC!E12583
VCFTA	2024	2024	0	VC!F12583
VCFTA	2025	2025	0	VC!G12583

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12583
VCFTA	2027	2027	0	VC!I12583
VN-EAEU	2022	2022	6,8	EAV!D12568
VN-EAEU	2023	2023	4,5	EAV!E12568
VN-EAEU	2024	2024	2,3	EAV!F12568
VN-EAEU	2025	2025	0	EAV!G12568
VN-EAEU	2026	2026	0	EAV!H12568
VN-EAEU	2027	2027	0	EAV!I12568
AHKFTA	2022	2022	*	AKH!D12568
AHKFTA	2023	2023	*	AKH!E12568
AHKFTA	2024	2024	*	AKH!F12568
AHKFTA	2025	2025	*	AKH!G12568
AHKFTA	2026	2026	*	AKH!H12568
AHKFTA	2027	2027	*	AKH!I12568
EVFTA	2022	2022	12,5	EV-NK!D12583
EVFTA	2023	2023	8,3	EV-NK!E12583
EVFTA	2024	2024	4,1	EV-NK!F12583
EVFTA	2025	2025	0	EV-NK!G12583
EVFTA	2026	2026	0	EV-NK!H12583
EVFTA	2027	2027	0	EV-NK!I12583
UKVFTA	2022	2022	12,5	UKV!D12582
UKVFTA	2023	2023	8,3	UKV!E12582
UKVFTA	2024	2024	4,1	UKV!F12582
UKVFTA	2025	2025	0	UKV!G12582
UKVFTA	2026	2026	0	UKV!H12582
UKVFTA	2027	2027	0	UKV!I12582

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12562
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12562
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12562
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12562
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12562
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12562
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12562
RCEP A	2022	2022	22,5	RCEPT-A!D12570
RCEP A	2023	2023	20	RCEPT-A!E12570
RCEP A	2024	2024	17,5	RCEPT-A!F12570
RCEP A	2025	2025	15	RCEPT-A!G12570
RCEP A	2026	2026	12,5	RCEPT-A!H12570
RCEP A	2027	2027	10	RCEPT-A!I12570
RCEP B	2022	2022	22,5	B!D12570
RCEP B	2023	2023	20	B!E12570
RCEP B	2024	2024	17,5	B!F12570
RCEP B	2025	2025	15	B!G12570
RCEP B	2026	2026	12,5	B!H12570
RCEP B	2027	2027	10	B!I12570
RCEP C	2022	2022	22,5	C!D12570
RCEP C	2023	2023	20	C!E12570
RCEP C	2024	2024	17,5	C!F12570
RCEP C	2025	2025	15	C!G12570
RCEP C	2026	2026	12,5	C!H12570
RCEP C	2027	2027	10	C!I12570
RCEP D	2022	2022	22,7	D!D12569

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E12569
RCEP D	2024	2024	18,2	D!F12569
RCEP D	2025	2025	15,9	D!G12569
RCEP D	2026	2026	13,6	D!H12569
RCEP D	2027	2027	11,4	D!I12569
RCEP E	2022	2022	22,5	E!D12573
RCEP E	2023	2023	20	E!E12573
RCEP E	2024	2024	17,5	E!F12573
RCEP E	2025	2025	15	E!G12573
RCEP E	2026	2026	12,5	E!H12573
RCEP E	2027	2027	10	E!I12573
RCEP F	2022	2022	22,5	F!D12570
RCEP F	2023	2023	20	F!E12570
RCEP F	2024	2024	17,5	F!F12570
RCEP F	2025	2025	15	F!G12570
RCEP F	2026	2026	12,5	F!H12570
RCEP F	2027	2027	10	F!I12570
VIFTA	2024	2024	22,5	VI!F11639
VIFTA	2025	2025	20	VI!G11639
VIFTA	2026	2026	17.5	VI!H11639
VIFTA	2027	2027	15	VI!I11639

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	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; 8415.81.97 is distinguished from its siblings by: Of a cooling capacity not exceeding 21.10 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; 8415.81.21 Of a cooling capacity not exceeding 26.38 kW; 8415.81.29 Other; 8415.81.31 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8415.81.97 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8415.81.97	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.81.97. 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 8415.81.97 was checked against BT2026 (cell BT2026!N13263), 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)*
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.