Vietnam Tariff Intelligence

# HS 8415.82.91 detail

| | |
|---|---|
| **HS code** | 8415.82.91 |
| **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: / - - - Other: / - - - - Of a cooling capacity not exceeding 26.38 kW |
| **Unit** | chiếc |
| **Generated** | 07/11/2026 20:04:48 |
| **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/84158291/ |

## 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!K13277 |
| Preferential (MFN) | 27 | 27% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13277 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 | | BT2026!Q13277 |
| Excise tax | 10 | 10% | 66/2025/QH15 | 2025-06-14 | BT2026!CG13277 |
| 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 |
| 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) | 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 |

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|---|---|---|---|---|---|---|---|
| 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!E12562 |
| ATIGA | 2022 | 2022 | 0 | AT!E12505 |
| ATIGA | 2023 | 2023 | 0 | AT!F12505 |
| ATIGA | 2024 | 2024 | 0 | AT!G12505 |
| ATIGA | 2025 | 2025 | 0 | AT!H12505 |
| ATIGA | 2026 | 2026 | 0 | AT!I12505 |
| ATIGA | 2027 | 2027 | 0 | AT!J12505 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E12559 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12559 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12559 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12559 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12559 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12559 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12560 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12560 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12560 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12560 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12560 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12560 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AK!F12561 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12511 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F12517 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G12517 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H12517 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I12517 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J12517 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K12517 |
| VKFTA | 2022 | 2022 | 25 | VK!E12550 |
| VKFTA | 2023 | 2023 | 25 | VK!F12550 |
| VKFTA | 2024 | 2024 | 25 | VK!G12550 |
| VKFTA | 2025 | 2025 | 25 | VK!H12550 |
| VKFTA | 2026 | 2026 | 25 | VK!I12550 |
| VKFTA | 2027 | 2027 | 25 | VK!J12550 |
| VCFTA | 2022 | 2022 | 26 | VC!D12597 |
| VCFTA | 2023 | 2023 | 26 | VC!E12597 |
| VCFTA | 2024 | 2024 | 21 | VC!F12597 |
| VCFTA | 2025 | 2025 | 21 | VC!G12597 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 21 | VC!H12597 |
| VCFTA | 2027 | 2027 | 21 | VC!I12597 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D12582 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E12582 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F12582 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12582 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12582 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12582 |
| AHKFTA | 2022 | 2022 | * | AKH!D12582 |
| AHKFTA | 2023 | 2023 | * | AKH!E12582 |
| AHKFTA | 2024 | 2024 | * | AKH!F12582 |
| AHKFTA | 2025 | 2025 | * | AKH!G12582 |
| AHKFTA | 2026 | 2026 | * | AKH!H12582 |
| AHKFTA | 2027 | 2027 | * | AKH!I12582 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12597 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12597 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12597 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12597 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12597 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12597 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12596 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12596 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12596 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12596 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12596 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12596 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12576 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12576 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12576 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12576 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12576 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12576 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12576 |
| RCEP A | 2022 | 2022 | 24,3 | RCEPT-A!D12584 |
| RCEP A | 2023 | 2023 | 21,6 | RCEPT-A!E12584 |
| RCEP A | 2024 | 2024 | 18,9 | RCEPT-A!F12584 |
| RCEP A | 2025 | 2025 | 16,2 | RCEPT-A!G12584 |
| RCEP A | 2026 | 2026 | 13,5 | RCEPT-A!H12584 |
| RCEP A | 2027 | 2027 | 10,8 | RCEPT-A!I12584 |
| RCEP B | 2022 | 2022 | 24,3 | B!D12584 |
| RCEP B | 2023 | 2023 | 21,6 | B!E12584 |
| RCEP B | 2024 | 2024 | 18,9 | B!F12584 |
| RCEP B | 2025 | 2025 | 16,2 | B!G12584 |
| RCEP B | 2026 | 2026 | 13,5 | B!H12584 |
| RCEP B | 2027 | 2027 | 10,8 | B!I12584 |
| RCEP C | 2022 | 2022 | 24,3 | C!D12584 |
| RCEP C | 2023 | 2023 | 21,6 | C!E12584 |
| RCEP C | 2024 | 2024 | 18,9 | C!F12584 |
| RCEP C | 2025 | 2025 | 16,2 | C!G12584 |
| RCEP C | 2026 | 2026 | 13,5 | C!H12584 |
| RCEP C | 2027 | 2027 | 10,8 | C!I12584 |
| RCEP D | 2022 | 2022 | 24,5 | D!D12583 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 22,1 | D!E12583 |
| RCEP D | 2024 | 2024 | 19,6 | D!F12583 |
| RCEP D | 2025 | 2025 | 17,2 | D!G12583 |
| RCEP D | 2026 | 2026 | 14,7 | D!H12583 |
| RCEP D | 2027 | 2027 | 12,3 | D!I12583 |
| RCEP E | 2022 | 2022 | 24,3 | E!D12587 |
| RCEP E | 2023 | 2023 | 21,6 | E!E12587 |
| RCEP E | 2024 | 2024 | 18,9 | E!F12587 |
| RCEP E | 2025 | 2025 | 16,2 | E!G12587 |
| RCEP E | 2026 | 2026 | 13,5 | E!H12587 |
| RCEP E | 2027 | 2027 | 10,8 | E!I12587 |
| RCEP F | 2022 | 2022 | 24,3 | F!D12584 |
| RCEP F | 2023 | 2023 | 21,6 | F!E12584 |
| RCEP F | 2024 | 2024 | 18,9 | F!F12584 |
| RCEP F | 2025 | 2025 | 16,2 | F!G12584 |
| RCEP F | 2026 | 2026 | 13,5 | F!H12584 |
| RCEP F | 2027 | 2027 | 10,8 | F!I12584 |
| VIFTA | 2024 | 2024 | 24,3 | VI!F11653 |
| VIFTA | 2025 | 2025 | 21.6 | VI!G11653 |
| VIFTA | 2026 | 2026 | 18.9 | VI!H11653 |
| VIFTA | 2027 | 2027 | 16.2 | VI!I11653 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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 | 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; 8415.82.91 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; 8415.82.31 Of a cooling capacity not exceeding 26.38 kW; 8415.82.39 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 |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8415.82.91. 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 8415.82.91 was checked against BT2026 (cell BT2026!N13277), 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.