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 20:01:08
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

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

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

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.