Vietnam Tariff Intelligence

# HS 9849.25.49 detail

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|---|---|
| **HS code** | 9849.25.49 |
| **Description** | Các mặt hàng linh kiện ô tô nhập khẩu để thực hiện Chương trình ưu đãi thuế. / - Máy điều hòa không khí, gồm có một quạt chạy bằng mô tơ và các bộ phận làm thay đổi nhiệt độ và độ ẩm, kể cả loại máy không điều chỉnh độ ẩm một cách riêng biệt: / - - Loại khác: / - - - Không gắn kèm bộ phận làm lạnh: / - - - - Sử dụng cho xe có động cơ (trừ loại thuộc phân nhóm 8415.20): / - - - - - Loại khác |
| **Unit** | |
| **Generated** | 08/11/2026 12:09:34 |
| **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/98492549/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K19589 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N19589 |
| VAT | | No data | | | |
| Excise tax | | No data | | | |
| 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 | | No data | No data | | AANZ | 121/2022/NĐ-CP | No data |
| ACFTA | | No data | No data | | E | 118/2022/NĐ-CP | No data |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| AHKFTA | | No data | No data | | AHK | 123/2022/NĐ-CP | No data |
| AIFTA | | No data | No data | | AI | 122/2022/NĐ-CP | No data |
| AJCEP | | No data | No data | | AJ | 120/2022/NĐ-CP | No data |
| AKFTA | | No data | No data | | AK | 119/2022/NĐ-CP | No data |
| ATIGA | | No data | No data | | D | 126/2022/NĐ-CP | No data |
| CPTPP | | No data | No data | | CPTPP | 115/2022/NĐ-CP | No data |
| EVFTA | | No data | No data | | EUR.1 | 116/2022/NĐ-CP | No data |
| RCEP (Annex A) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex B) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex C) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex D) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex E) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| RCEP (Annex F) | | No data | No data | | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No data |
| UKVFTA | | No data | No data | | EUR.1 | 117/2022/NĐ-CP | No data |
| VCFTA | | No data | No data | | VC | 112/2022/NĐ-CP | No data |
| VJEPA | | No data | No data | | JV · Form VJ | 124/2022/NĐ-CP | No data |
| VKFTA | | No data | No data | | VK | 125/2022/NĐ-CP | No data |
| VN-CAM | | No data | No data | | S | 56/2026/NĐ-CP | No data |
| VN-EAEU | | No data | No data | | EAV | 113/2022/NĐ-CP | No data |
| VN-LAO | | No data | No data | | S | 206/2025/NĐ-CP | No data |
| VNCU | | No data | No data | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data |
| VIFTA | | No data | No data | | Form VI (verify) | 131/2024/NĐ-CP | No data |

## Rate history / phase-down by year

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## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9849.25 has 9 lines; 9849.25.49 is distinguished from its siblings by: Loại khác. | 9849.25.11 Công suất làm mát không quá 26,38 kW; 9849.25.19 Loại khác; 9849.25.21 Công suất làm mát không quá 26,38 kW; 9849.25.29 Loại khác; 9849.25.31 Công suất làm mát không quá 26,38 kW; 9849.25.39 Loại khác | 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9849.25.49. 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 0% for 9849.25.49 was checked against BT2026 (cell BT2026!N19589), 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 |

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.