Vietnam Tariff Intelligence

HS 8414.59.10 detail

HS code	8414.59.10
Description	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters / - Fans: / - - Other: / - - - Of a capacity not exceeding 125 kW: / - - - - Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines
Unit	chiếc
Generated	19/11/2026 05:25:59
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/84145910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13181
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13181
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13181
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	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, PH)	0% (except KH, LA, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	10 (-KH, TH)	10% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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)		10	AC!E12465
ATIGA	2022	2022	0	AT!E12408
ATIGA	2023	2023	0	AT!F12408
ATIGA	2024	2024	0	AT!G12408
ATIGA	2025	2025	0	AT!H12408
ATIGA	2026	2026	0	AT!I12408
ATIGA	2027	2027	0	AT!J12408
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12462
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12462
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12462
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12462

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12462
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12462
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12463
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12463
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12463
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12463
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12463
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12463
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12464
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12414
AIFTA	30/12/2022	2022	16	AI!F12420
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G12420
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H12420
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I12420
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J12420
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K12420
VKFTA	2022	2022	0	VK!E12453
VKFTA	2023	2023	0	VK!F12453
VKFTA	2024	2024	0	VK!G12453
VKFTA	2025	2025	0	VK!H12453
VKFTA	2026	2026	0	VK!I12453
VKFTA	2027	2027	0	VK!J12453
VCFTA	2022	2022	3	VC!D12500
VCFTA	2023	2023	1	VC!E12500
VCFTA	2024	2024	0	VC!F12500
VCFTA	2025	2025	0	VC!G12500

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12500
VCFTA	2027	2027	0	VC!I12500
VN-EAEU	2022	2022	4,1	EAV!D12485
VN-EAEU	2023	2023	2,7	EAV!E12485
VN-EAEU	2024	2024	1,4	EAV!F12485
VN-EAEU	2025	2025	0	EAV!G12485
VN-EAEU	2026	2026	0	EAV!H12485
VN-EAEU	2027	2027	0	EAV!I12485
AHKFTA	2022	2022	*	AKH!D12485
AHKFTA	2023	2023	*	AKH!E12485
AHKFTA	2024	2024	*	AKH!F12485
AHKFTA	2025	2025	*	AKH!G12485
AHKFTA	2026	2026	*	AKH!H12485
AHKFTA	2027	2027	*	AKH!I12485
EVFTA	2022	2022	7,5	EV-NK!D12500
EVFTA	2023	2023	5	EV-NK!E12500
EVFTA	2024	2024	2,5	EV-NK!F12500
EVFTA	2025	2025	0	EV-NK!G12500
EVFTA	2026	2026	0	EV-NK!H12500
EVFTA	2027	2027	0	EV-NK!I12500
UKVFTA	2022	2022	7,5	UKV!D12499
UKVFTA	2023	2023	5	UKV!E12499
UKVFTA	2024	2024	2,5	UKV!F12499
UKVFTA	2025	2025	0	UKV!G12499
UKVFTA	2026	2026	0	UKV!H12499
UKVFTA	2027	2027	0	UKV!I12499

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12479
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12479
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12479
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12479
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12479
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12479
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12479
RCEP A	2022	2022	14	RCEPT-A!D12487
RCEP A	2023	2023	13	RCEPT-A!E12487
RCEP A	2024	2024	12	RCEPT-A!F12487
RCEP A	2025	2025	11	RCEPT-A!G12487
RCEP A	2026	2026	10	RCEPT-A!H12487
RCEP A	2027	2027	9	RCEPT-A!I12487
RCEP B	2022	2022	14	B!D12487
RCEP B	2023	2023	13	B!E12487
RCEP B	2024	2024	12	B!F12487
RCEP B	2025	2025	11	B!G12487
RCEP B	2026	2026	10	B!H12487
RCEP B	2027	2027	9	B!I12487
RCEP C	2022	2022	15	C!D12487
RCEP C	2023	2023	15	C!E12487
RCEP C	2024	2024	15	C!F12487
RCEP C	2025	2025	15	C!G12487
RCEP C	2026	2026	15	C!H12487
RCEP C	2027	2027	15	C!I12487
RCEP D	2022	2022	14,1	D!D12486

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E12486
RCEP D	2024	2024	12,2	D!F12486
RCEP D	2025	2025	11,3	D!G12486
RCEP D	2026	2026	10,3	D!H12486
RCEP D	2027	2027	9,4	D!I12486
RCEP E	2022	2022	14	E!D12490
RCEP E	2023	2023	13	E!E12490
RCEP E	2024	2024	12	E!F12490
RCEP E	2025	2025	11	E!G12490
RCEP E	2026	2026	10	E!H12490
RCEP E	2027	2027	9	E!I12490
RCEP F	2022	2022	14	F!D12487
RCEP F	2023	2023	13	F!E12487
RCEP F	2024	2024	12	F!F12487
RCEP F	2025	2025	11	F!G12487
RCEP F	2026	2026	10	F!H12487
RCEP F	2027	2027	9	F!I12487
VIFTA	2024	2024	0	VI!F11557
VIFTA	2025	2025	0	VI!G11557
VIFTA	2026	2026	0	VI!H11557
VIFTA	2027	2027	0	VI!I11557

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%, RCEP (Annex C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8414.59 has 9 lines; 8414.59.10 is distinguished from its siblings by: Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines.	8414.59.20 Explosion-proof air fans, of a kind used in underground mining; 8414.59.30 Blowers; 8414.59.41 With fan guard; 8414.59.49 Other; 8414.59.50 Blowers; 8414.59.91 With fan guard	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	8414.59.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8414.59.10	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 "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8414.59.10. 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 15% for 8414.59.10 was checked against BT2026 (cell BT2026!N13181), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

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.