Vietnam Tariff Intelligence

Detalle del SA 8414.59.10

Código SA	8414.59.10
Descripción	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
Unidad	chiếc
Generado	04/11/2026 22:49:13
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/84145910/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	22.5	22,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13181
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13181
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13181
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, PH)	0% (excepto KH, LA, PH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	10 (-KH, TH)	10% (excepto KH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	10	10%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	10,3	10,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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	Periodo	Año	Valor de origen	Fuente
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

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%, RCEP (Anexo 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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
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.	No verificado – requiere comprobación

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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.