Vietnam Tariff Intelligence

Detalle del SA 8415.10.20

Código SA	8415.10.20
Descripción	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 / - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”: / - - Of a cooling capacity not exceeding 21.10 kW
Unidad	chiếc
Generado	09/11/2026 00:27:27
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/84151020/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13241
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N13241
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q13241
Impuesto especial al consumo	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13241
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
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
ACFTA	15 (-BN, KH, PH, TH)	15% (excepto BN, KH, PH, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	22.5	22,5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	30	30%	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
AKFTA	40	40%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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)		15	AC!E12526
ATIGA	2022	2022	0	AT!E12469
ATIGA	2023	2023	0	AT!F12469
ATIGA	2024	2024	0	AT!G12469
ATIGA	2025	2025	0	AT!H12469
ATIGA	2026	2026	0	AT!I12469
ATIGA	2027	2027	0	AT!J12469
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E12523
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12523
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12523
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12523

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12523
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12523
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E12524
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F12524
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12524
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12524
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12524
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12524
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12525
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12475
AIFTA	30/12/2022	2022	24	AI!F12481
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12481
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12481
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12481
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12481
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12481
VKFTA	2022	2022	6	VK!E12514
VKFTA	2023	2023	3	VK!F12514
VKFTA	2024	2024	0	VK!G12514
VKFTA	2025	2025	0	VK!H12514
VKFTA	2026	2026	0	VK!I12514
VKFTA	2027	2027	0	VK!J12514
VCFTA	2022	2022	7	VC!D12561
VCFTA	2023	2023	3	VC!E12561
VCFTA	2024	2024	0	VC!F12561
VCFTA	2025	2025	0	VC!G12561

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12561
VCFTA	2027	2027	0	VC!I12561
VN-EAEU	2022	2022	0	EAV!D12546
VN-EAEU	2023	2023	0	EAV!E12546
VN-EAEU	2024	2024	0	EAV!F12546
VN-EAEU	2025	2025	0	EAV!G12546
VN-EAEU	2026	2026	0	EAV!H12546
VN-EAEU	2027	2027	0	EAV!I12546
AHKFTA	2022	2022	*	AKH!D12546
AHKFTA	2023	2023	*	AKH!E12546
AHKFTA	2024	2024	*	AKH!F12546
AHKFTA	2025	2025	*	AKH!G12546
AHKFTA	2026	2026	*	AKH!H12546
AHKFTA	2027	2027	*	AKH!I12546
EVFTA	2022	2022	15	EV-NK!D12561
EVFTA	2023	2023	10	EV-NK!E12561
EVFTA	2024	2024	5	EV-NK!F12561
EVFTA	2025	2025	0	EV-NK!G12561
EVFTA	2026	2026	0	EV-NK!H12561
EVFTA	2027	2027	0	EV-NK!I12561
UKVFTA	2022	2022	15	UKV!D12560
UKVFTA	2023	2023	10	UKV!E12560
UKVFTA	2024	2024	5	UKV!F12560
UKVFTA	2025	2025	0	UKV!G12560
UKVFTA	2026	2026	0	UKV!H12560
UKVFTA	2027	2027	0	UKV!I12560

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12540
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12540
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12540
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12540
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12540
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12540
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12540
RCEP A	2022	2022	30	RCEPT-A!D12548
RCEP A	2023	2023	30	RCEPT-A!E12548
RCEP A	2024	2024	30	RCEPT-A!F12548
RCEP A	2025	2025	30	RCEPT-A!G12548
RCEP A	2026	2026	30	RCEPT-A!H12548
RCEP A	2027	2027	30	RCEPT-A!I12548
RCEP B	2022	2022	30	B!D12548
RCEP B	2023	2023	30	B!E12548
RCEP B	2024	2024	30	B!F12548
RCEP B	2025	2025	30	B!G12548
RCEP B	2026	2026	30	B!H12548
RCEP B	2027	2027	30	B!I12548
RCEP C	2022	2022	30	C!D12548
RCEP C	2023	2023	30	C!E12548
RCEP C	2024	2024	30	C!F12548
RCEP C	2025	2025	30	C!G12548
RCEP C	2026	2026	30	C!H12548
RCEP C	2027	2027	30	C!I12548
RCEP D	2022	2022	30	D!D12547

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	30	D!E12547
RCEP D	2024	2024	30	D!F12547
RCEP D	2025	2025	30	D!G12547
RCEP D	2026	2026	30	D!H12547
RCEP D	2027	2027	30	D!I12547
RCEP E	2022	2022	30	E!D12551
RCEP E	2023	2023	30	E!E12551
RCEP E	2024	2024	30	E!F12551
RCEP E	2025	2025	30	E!G12551
RCEP E	2026	2026	30	E!H12551
RCEP E	2027	2027	30	E!I12551
RCEP F	2022	2022	30	F!D12548
RCEP F	2023	2023	30	F!E12548
RCEP F	2024	2024	30	F!F12548
RCEP F	2025	2025	30	F!G12548
RCEP F	2026	2026	30	F!H12548
RCEP F	2027	2027	30	F!I12548
VIFTA	2024	2024	27	VI!F11617
VIFTA	2025	2025	24	VI!G11617
VIFTA	2026	2026	21	VI!H11617
VIFTA	2027	2027	18	VI!I11617

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
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 30%, RCEP (Anexo B) 30%, RCEP (Anexo C) 30%, RCEP (Anexo D) 30%, RCEP (Anexo E) 30%, RCEP (Anexo F) 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 8415.10 has 3 lines; 8415.10.20 is distinguished from its siblings by: Of a cooling capacity not exceeding 21.10 kW.	8415.10.30 Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW; 8415.10.90 Other	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	8415.10.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8415.10.20	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 "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).	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.10.20. 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 30% for 8415.10.20 was checked against BT2026 (cell BT2026!N13241), 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

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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.