Vietnam Tariff Intelligence

Detalle del SA 8415.20.90

Código SA	8415.20.90
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 used for persons, in motor vehicles: / - - Other
Unidad	chiếc
Generado	04/11/2026 18:12:25
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/84152090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	25.5	25,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13246
Preferencial (NMF)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N13246
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q13246
Impuesto especial al consumo	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13246
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
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	15 (-PH, TH, CN)	15% (excepto PH, TH, CN)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo F)	17	17%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	17	17%	Arancel consolidado BT2026	2026	VK	125/2022/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 (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E12531
ATIGA	2022	2022	0	AT!E12474
ATIGA	2023	2023	0	AT!F12474
ATIGA	2024	2024	0	AT!G12474
ATIGA	2025	2025	0	AT!H12474
ATIGA	2026	2026	0	AT!I12474
ATIGA	2027	2027	0	AT!J12474
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12528
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12528
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12528
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12528

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12528
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12528
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12529
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12529
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12529
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12529
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12529
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12529
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F12530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12480
AIFTA	30/12/2022	2022	*	AI!F12486
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12486
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12486
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12486
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12486
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12486
VKFTA	2022	2022	17	VK!E12519
VKFTA	2023	2023	17	VK!F12519
VKFTA	2024	2024	17	VK!G12519
VKFTA	2025	2025	17	VK!H12519
VKFTA	2026	2026	17	VK!I12519
VKFTA	2027	2027	17	VK!J12519
VCFTA	2022	2022	3	VC!D12566
VCFTA	2023	2023	2	VC!E12566
VCFTA	2024	2024	0	VC!F12566
VCFTA	2025	2025	0	VC!G12566

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12566
VCFTA	2027	2027	0	VC!I12566
VN-EAEU	2022	2022	0	EAV!D12551
VN-EAEU	2023	2023	0	EAV!E12551
VN-EAEU	2024	2024	0	EAV!F12551
VN-EAEU	2025	2025	0	EAV!G12551
VN-EAEU	2026	2026	0	EAV!H12551
VN-EAEU	2027	2027	0	EAV!I12551
AHKFTA	2022	2022	*	AKH!D12551
AHKFTA	2023	2023	*	AKH!E12551
AHKFTA	2024	2024	*	AKH!F12551
AHKFTA	2025	2025	*	AKH!G12551
AHKFTA	2026	2026	*	AKH!H12551
AHKFTA	2027	2027	*	AKH!I12551
EVFTA	2022	2022	8,5	EV-NK!D12566
EVFTA	2023	2023	5,6	EV-NK!E12566
EVFTA	2024	2024	2,8	EV-NK!F12566
EVFTA	2025	2025	0	EV-NK!G12566
EVFTA	2026	2026	0	EV-NK!H12566
EVFTA	2027	2027	0	EV-NK!I12566
UKVFTA	2022	2022	8,5	UKV!D12565
UKVFTA	2023	2023	5,6	UKV!E12565
UKVFTA	2024	2024	2,8	UKV!F12565
UKVFTA	2025	2025	0	UKV!G12565
UKVFTA	2026	2026	0	UKV!H12565
UKVFTA	2027	2027	0	UKV!I12565

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12545
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12545
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12545
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12545
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12545
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12545
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12545
RCEP A	2022	2022	17	RCEPT-A!D12553
RCEP A	2023	2023	17	RCEPT-A!E12553
RCEP A	2024	2024	17	RCEPT-A!F12553
RCEP A	2025	2025	17	RCEPT-A!G12553
RCEP A	2026	2026	17	RCEPT-A!H12553
RCEP A	2027	2027	17	RCEPT-A!I12553
RCEP B	2022	2022	17	B!D12553
RCEP B	2023	2023	17	B!E12553
RCEP B	2024	2024	17	B!F12553
RCEP B	2025	2025	17	B!G12553
RCEP B	2026	2026	17	B!H12553
RCEP B	2027	2027	17	B!I12553
RCEP C	2022	2022	*	C!D12553
RCEP C	2023	2023	*	C!E12553
RCEP C	2024	2024	*	C!F12553
RCEP C	2025	2025	*	C!G12553
RCEP C	2026	2026	*	C!H12553
RCEP C	2027	2027	*	C!I12553
RCEP D	2022	2022	17	D!D12552

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	17	D!E12552
RCEP D	2024	2024	17	D!F12552
RCEP D	2025	2025	17	D!G12552
RCEP D	2026	2026	17	D!H12552
RCEP D	2027	2027	17	D!I12552
RCEP E	2022	2022	17	E!D12556
RCEP E	2023	2023	17	E!E12556
RCEP E	2024	2024	17	E!F12556
RCEP E	2025	2025	17	E!G12556
RCEP E	2026	2026	17	E!H12556
RCEP E	2027	2027	17	E!I12556
RCEP F	2022	2022	17	F!D12553
RCEP F	2023	2023	17	F!E12553
RCEP F	2024	2024	17	F!F12553
RCEP F	2025	2025	17	F!G12553
RCEP F	2026	2026	17	F!H12553
RCEP F	2027	2027	17	F!I12553
VIFTA	2024	2024	0	VI!F11622
VIFTA	2025	2025	0	VI!G11622
VIFTA	2026	2026	0	VI!H11622
VIFTA	2027	2027	0	VI!I11622

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-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) 17%, RCEP (Anexo B) 17%, RCEP (Anexo D) 17%, RCEP (Anexo E) 17%, RCEP (Anexo F) 17%, VKFTA 17%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 8415.20 has 2 lines; 8415.20.90 is distinguished from its siblings by: Other.	8415.20.10 Of a cooling capacity not exceeding 26.38 kW	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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
HS-005	BLUE	Chapter 98 equivalent exists	8415.20.90 corresponds to Chapter 98 code 9849.25.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.20.90. 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 17% for 8415.20.90 was checked against BT2026 (cell BT2026!N13246), 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)

Política de la partida
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.