Vietnam Tariff Intelligence

# Detalle del SA 8415.81.98

| | |
|---|---|
| **Código SA** | 8415.81.98 |
| **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 / - Other: / - - Incorporating a refrigerating unit and a valve for reversal of the cooling/ heat cycle (reversible heat pumps): / - - - Other: / - - - - Other: / - - - - - Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW |
| **Unidad** | chiếc |
| **Generado** | 03/11/2026 00:16:43 |
| **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/84158198/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13264 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13264 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL2 | | BT2026!Q13264 |
| Impuesto especial al consumo | 10 | 10% | 66/2025/QH15 | 2025-06-14 | BT2026!CG13264 |
| 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 |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VKFTA | 25 | 25% | 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 (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12549 |
| ATIGA | 2022 | 2022 | 0 | AT!E12492 |
| ATIGA | 2023 | 2023 | 0 | AT!F12492 |
| ATIGA | 2024 | 2024 | 0 | AT!G12492 |
| ATIGA | 2025 | 2025 | 0 | AT!H12492 |
| ATIGA | 2026 | 2026 | 0 | AT!I12492 |
| ATIGA | 2027 | 2027 | 0 | AT!J12492 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E12546 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12546 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12546 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12546 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12546 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12546 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E12547 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F12547 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12547 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12547 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12547 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12547 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AK!F12548 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12498 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F12504 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G12504 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H12504 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I12504 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J12504 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K12504 |
| VKFTA | 2022 | 2022 | 25 | VK!E12537 |
| VKFTA | 2023 | 2023 | 25 | VK!F12537 |
| VKFTA | 2024 | 2024 | 25 | VK!G12537 |
| VKFTA | 2025 | 2025 | 25 | VK!H12537 |
| VKFTA | 2026 | 2026 | 25 | VK!I12537 |
| VKFTA | 2027 | 2027 | 25 | VK!J12537 |
| VCFTA | 2022 | 2022 | 5 | VC!D12584 |
| VCFTA | 2023 | 2023 | 2 | VC!E12584 |
| VCFTA | 2024 | 2024 | 0 | VC!F12584 |
| VCFTA | 2025 | 2025 | 0 | VC!G12584 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12584 |
| VCFTA | 2027 | 2027 | 0 | VC!I12584 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D12569 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E12569 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F12569 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12569 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12569 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12569 |
| AHKFTA | 2022 | 2022 | * | AKH!D12569 |
| AHKFTA | 2023 | 2023 | * | AKH!E12569 |
| AHKFTA | 2024 | 2024 | * | AKH!F12569 |
| AHKFTA | 2025 | 2025 | * | AKH!G12569 |
| AHKFTA | 2026 | 2026 | * | AKH!H12569 |
| AHKFTA | 2027 | 2027 | * | AKH!I12569 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12584 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12584 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12584 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12584 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12584 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12584 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12583 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12583 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12583 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12583 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12583 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12583 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12563 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12563 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12563 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12563 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12563 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12563 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12563 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D12571 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E12571 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F12571 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G12571 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H12571 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I12571 |
| RCEP B | 2022 | 2022 | 22,5 | B!D12571 |
| RCEP B | 2023 | 2023 | 20 | B!E12571 |
| RCEP B | 2024 | 2024 | 17,5 | B!F12571 |
| RCEP B | 2025 | 2025 | 15 | B!G12571 |
| RCEP B | 2026 | 2026 | 12,5 | B!H12571 |
| RCEP B | 2027 | 2027 | 10 | B!I12571 |
| RCEP C | 2022 | 2022 | 22,5 | C!D12571 |
| RCEP C | 2023 | 2023 | 20 | C!E12571 |
| RCEP C | 2024 | 2024 | 17,5 | C!F12571 |
| RCEP C | 2025 | 2025 | 15 | C!G12571 |
| RCEP C | 2026 | 2026 | 12,5 | C!H12571 |
| RCEP C | 2027 | 2027 | 10 | C!I12571 |
| RCEP D | 2022 | 2022 | 22,7 | D!D12570 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E12570 |
| RCEP D | 2024 | 2024 | 18,2 | D!F12570 |
| RCEP D | 2025 | 2025 | 15,9 | D!G12570 |
| RCEP D | 2026 | 2026 | 13,6 | D!H12570 |
| RCEP D | 2027 | 2027 | 11,4 | D!I12570 |
| RCEP E | 2022 | 2022 | 22,5 | E!D12574 |
| RCEP E | 2023 | 2023 | 20 | E!E12574 |
| RCEP E | 2024 | 2024 | 17,5 | E!F12574 |
| RCEP E | 2025 | 2025 | 15 | E!G12574 |
| RCEP E | 2026 | 2026 | 12,5 | E!H12574 |
| RCEP E | 2027 | 2027 | 10 | E!I12574 |
| RCEP F | 2022 | 2022 | 22,5 | F!D12571 |
| RCEP F | 2023 | 2023 | 20 | F!E12571 |
| RCEP F | 2024 | 2024 | 17,5 | F!F12571 |
| RCEP F | 2025 | 2025 | 15 | F!G12571 |
| RCEP F | 2026 | 2026 | 12,5 | F!H12571 |
| RCEP F | 2027 | 2027 | 10 | F!I12571 |
| VIFTA | 2024 | 2024 | 22,5 | VI!F11640 |
| VIFTA | 2025 | 2025 | 20 | VI!G11640 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H11640 |
| VIFTA | 2027 | 2027 | 15 | VI!I11640 |

## 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): Hàng ĐQSD kinh doanh TNTX có ĐK (69/2018/NĐ-CP)* | | 69/2018/NĐ-CP | Read the referenced 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 |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)* | | 01/2021/TT-BLĐTBXH | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VKFTA 25%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | 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 8415.81 has 12 lines; 8415.81.98 is distinguished from its siblings by: Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW. | 8415.81.11 Of a cooling capacity not exceeding 21.10 kW; 8415.81.12 Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min; 8415.81.19 Other; 8415.81.21 Of a cooling capacity not exceeding 26.38 kW; 8415.81.29 Other; 8415.81.31 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 |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8415.81.98 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8415.81.98 | 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 8415.81.98. 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 25% for 8415.81.98 was checked against BT2026 (cell BT2026!N13264), 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 ĐQSD kinh doanh TNTX có ĐK (69/2018/NĐ-CP)* |
| 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) |
| SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)* |

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.