Vietnam Tariff Intelligence

Detalle del SA 8415.90.39

Código SA	8415.90.39
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 / - Parts: / - - Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW: / - - - Other: / - - - - Other
Unidad	chiếc
Generado	08/11/2026 17:07:28
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/84159039/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13311
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13311
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13311
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
ACFTA	0 (-KH)	0% (excepto KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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(-LA)	0% (excepto LA)	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
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	1.7	1,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12596
ATIGA	2022	2022	0	AT!E12539
ATIGA	2023	2023	0	AT!F12539
ATIGA	2024	2024	0	AT!G12539
ATIGA	2025	2025	0	AT!H12539
ATIGA	2026	2026	0	AT!I12539
ATIGA	2027	2027	0	AT!J12539
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12593
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12593
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12593
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12593

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12593
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12593
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12594
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12594
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12594
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12594
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12594
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12594
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12595
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12545
AIFTA	30/12/2022	2022	0	AI!F12551
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12551
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12551
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12551
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12551
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12551
VKFTA	2022	2022	0	VK!E12584
VKFTA	2023	2023	0	VK!F12584
VKFTA	2024	2024	0	VK!G12584
VKFTA	2025	2025	0	VK!H12584
VKFTA	2026	2026	0	VK!I12584
VKFTA	2027	2027	0	VK!J12584
VCFTA	2022	2022	0	VC!D12631
VCFTA	2023	2023	0	VC!E12631
VCFTA	2024	2024	0	VC!F12631
VCFTA	2025	2025	0	VC!G12631

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H12631
VCFTA	2027	2027	0	VC!I12631
VN-EAEU	2022	2022	0	EAV!D12616
VN-EAEU	2023	2023	0	EAV!E12616
VN-EAEU	2024	2024	0	EAV!F12616
VN-EAEU	2025	2025	0	EAV!G12616
VN-EAEU	2026	2026	0	EAV!H12616
VN-EAEU	2027	2027	0	EAV!I12616
AHKFTA	2022	2022	0	AKH!D12616
AHKFTA	2023	2023	0	AKH!E12616
AHKFTA	2024	2024	0	AKH!F12616
AHKFTA	2025	2025	0	AKH!G12616
AHKFTA	2026	2026	0	AKH!H12616
AHKFTA	2027	2027	0	AKH!I12616
EVFTA	2022	2022	0	EV-NK!D12631
EVFTA	2023	2023	0	EV-NK!E12631
EVFTA	2024	2024	0	EV-NK!F12631
EVFTA	2025	2025	0	EV-NK!G12631
EVFTA	2026	2026	0	EV-NK!H12631
EVFTA	2027	2027	0	EV-NK!I12631
UKVFTA	2022	2022	0	UKV!D12630
UKVFTA	2023	2023	0	UKV!E12630
UKVFTA	2024	2024	0	UKV!F12630
UKVFTA	2025	2025	0	UKV!G12630
UKVFTA	2026	2026	0	UKV!H12630
UKVFTA	2027	2027	0	UKV!I12630

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12610
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12610
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12610
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12610
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12610
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12610
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12610
RCEP A	2022	2022	0	RCEPT-A!D12618
RCEP A	2023	2023	0	RCEPT-A!E12618
RCEP A	2024	2024	0	RCEPT-A!F12618
RCEP A	2025	2025	0	RCEPT-A!G12618
RCEP A	2026	2026	0	RCEPT-A!H12618
RCEP A	2027	2027	0	RCEPT-A!I12618
RCEP B	2022	2022	0	B!D12618
RCEP B	2023	2023	0	B!E12618
RCEP B	2024	2024	0	B!F12618
RCEP B	2025	2025	0	B!G12618
RCEP B	2026	2026	0	B!H12618
RCEP B	2027	2027	0	B!I12618
RCEP C	2022	2022	0	C!D12618
RCEP C	2023	2023	0	C!E12618
RCEP C	2024	2024	0	C!F12618
RCEP C	2025	2025	0	C!G12618
RCEP C	2026	2026	0	C!H12618
RCEP C	2027	2027	0	C!I12618
RCEP D	2022	2022	0	D!D12617

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E12617
RCEP D	2024	2024	0	D!F12617
RCEP D	2025	2025	0	D!G12617
RCEP D	2026	2026	0	D!H12617
RCEP D	2027	2027	0	D!I12617
RCEP E	2022	2022	0	E!D12621
RCEP E	2023	2023	0	E!E12621
RCEP E	2024	2024	0	E!F12621
RCEP E	2025	2025	0	E!G12621
RCEP E	2026	2026	0	E!H12621
RCEP E	2027	2027	0	E!I12621
RCEP F	2022	2022	0	F!D12618
RCEP F	2023	2023	0	F!E12618
RCEP F	2024	2024	0	F!F12618
RCEP F	2025	2025	0	F!G12618
RCEP F	2026	2026	0	F!H12618
RCEP F	2027	2027	0	F!I12618
VIFTA	2024	2024	2.6	VI!F11687
VIFTA	2025	2025	2.1	VI!G11687
VIFTA	2026	2026	1.7	VI!H11687
VIFTA	2027	2027	1.3	VI!I11687

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8415.90 has 16 lines; 8415.90.39 is distinguished from its siblings by: Other.	8415.90.13 Of a kind used in aircraft or railway rolling stock; 8415.90.14 Evaporators or condensers for air conditioning machines for motor vehicles; 8415.90.15 Chassis, welded and painted, other than of subheading 8415.90.13; 8415.90.19 Other; 8415.90.24 Of a kind used in aircraft or railway rolling stock; 8415.90.25 Other	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 "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 8415.90.39. 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 3% for 8415.90.39 was checked against BT2026 (cell BT2026!N13311), 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)
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.