Vietnam Tariff Intelligence

# Détail du SH 8415.83.21

| | |
|---|---|
| **Code SH** | 8415.83.21 |
| **Description** | 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: / - - Not incorporating a refrigerating unit: / - - - Of a kind used in railway rolling stock: / - - - - Of a cooling capacity not exceeding 26.38 kW |
| **Unité** | chiếc |
| **Généré le** | 16/11/2026 18:04:26 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/84158321/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 37.5 | 37,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13284 |
| Préférentiel (NPF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13284 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL2 | | BT2026!Q13284 |
| Taxe spéciale de consommation | 10 | 10% | 66/2025/QH15 | 2025-06-14 | BT2026!CG13284 |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe C) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 12,5 | 12,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 13,6 | 13,6% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17,5% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 21 | 21% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12569 |
| ATIGA | 2022 | 2022 | 0 | AT!E12512 |
| ATIGA | 2023 | 2023 | 0 | AT!F12512 |
| ATIGA | 2024 | 2024 | 0 | AT!G12512 |
| ATIGA | 2025 | 2025 | 0 | AT!H12512 |
| ATIGA | 2026 | 2026 | 0 | AT!I12512 |
| ATIGA | 2027 | 2027 | 0 | AT!J12512 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E12566 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12566 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12566 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12566 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12566 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12566 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12567 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12567 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12567 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12567 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12567 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12567 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F12568 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12518 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F12524 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G12524 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H12524 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I12524 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J12524 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K12524 |
| VKFTA | 2022 | 2022 | 5 | VK!E12557 |
| VKFTA | 2023 | 2023 | 5 | VK!F12557 |
| VKFTA | 2024 | 2024 | 5 | VK!G12557 |
| VKFTA | 2025 | 2025 | 5 | VK!H12557 |
| VKFTA | 2026 | 2026 | 5 | VK!I12557 |
| VKFTA | 2027 | 2027 | 5 | VK!J12557 |
| VCFTA | 2022 | 2022 | 26 | VC!D12604 |
| VCFTA | 2023 | 2023 | 26 | VC!E12604 |
| VCFTA | 2024 | 2024 | 21 | VC!F12604 |
| VCFTA | 2025 | 2025 | 21 | VC!G12604 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 21 | VC!H12604 |
| VCFTA | 2027 | 2027 | 21 | VC!I12604 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D12589 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E12589 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F12589 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12589 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12589 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12589 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D12589 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E12589 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F12589 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G12589 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H12589 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12589 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12604 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12604 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12604 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12604 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12604 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12604 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12603 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12603 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12603 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12603 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12603 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12603 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12583 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12583 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12583 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12583 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12583 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12583 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12583 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D12591 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E12591 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F12591 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G12591 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H12591 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I12591 |
| RCEP B | 2022 | 2022 | 22,5 | B!D12591 |
| RCEP B | 2023 | 2023 | 20 | B!E12591 |
| RCEP B | 2024 | 2024 | 17,5 | B!F12591 |
| RCEP B | 2025 | 2025 | 15 | B!G12591 |
| RCEP B | 2026 | 2026 | 12,5 | B!H12591 |
| RCEP B | 2027 | 2027 | 10 | B!I12591 |
| RCEP C | 2022 | 2022 | 22,5 | C!D12591 |
| RCEP C | 2023 | 2023 | 20 | C!E12591 |
| RCEP C | 2024 | 2024 | 17,5 | C!F12591 |
| RCEP C | 2025 | 2025 | 15 | C!G12591 |
| RCEP C | 2026 | 2026 | 12,5 | C!H12591 |
| RCEP C | 2027 | 2027 | 10 | C!I12591 |
| RCEP D | 2022 | 2022 | 22,7 | D!D12590 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E12590 |
| RCEP D | 2024 | 2024 | 18,2 | D!F12590 |
| RCEP D | 2025 | 2025 | 15,9 | D!G12590 |
| RCEP D | 2026 | 2026 | 13,6 | D!H12590 |
| RCEP D | 2027 | 2027 | 11,4 | D!I12590 |
| RCEP E | 2022 | 2022 | 22,5 | E!D12594 |
| RCEP E | 2023 | 2023 | 20 | E!E12594 |
| RCEP E | 2024 | 2024 | 17,5 | E!F12594 |
| RCEP E | 2025 | 2025 | 15 | E!G12594 |
| RCEP E | 2026 | 2026 | 12,5 | E!H12594 |
| RCEP E | 2027 | 2027 | 10 | E!I12594 |
| RCEP F | 2022 | 2022 | 22,5 | F!D12591 |
| RCEP F | 2023 | 2023 | 20 | F!E12591 |
| RCEP F | 2024 | 2024 | 17,5 | F!F12591 |
| RCEP F | 2025 | 2025 | 15 | F!G12591 |
| RCEP F | 2026 | 2026 | 12,5 | F!H12591 |
| RCEP F | 2027 | 2027 | 10 | F!I12591 |
| VIFTA | 2024 | 2024 | 22,5 | VI!F11660 |
| VIFTA | 2025 | 2025 | 20 | VI!G11660 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H11660 |
| VIFTA | 2027 | 2027 | 15 | VI!I11660 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8415.83 has 8 lines; 8415.83.21 is distinguished from its siblings by: Of a cooling capacity not exceeding 26.38 kW. | 8415.83.11 Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min; 8415.83.19 Other; 8415.83.29 Other; 8415.83.31 Of a cooling capacity not exceeding 26.38 kW; 8415.83.39 Other; 8415.83.91 Of a cooling capacity not exceeding 26.38 kW | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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). | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8415.83.21. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 25% for 8415.83.21 was checked against BT2026 (cell BT2026!N13284), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.