Vietnam Tariff Intelligence

HS 8414.30.40 detail

HS code	8414.30.40
Description	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters / - Compressors of a kind used in refrigerating equipment: / - - With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more
Unit	chiếc
Generated	02/11/2026 13:41:16
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84143040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13170
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13170
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13170
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12454
ATIGA	2022	2022	0	AT!E12397
ATIGA	2023	2023	0	AT!F12397
ATIGA	2024	2024	0	AT!G12397
ATIGA	2025	2025	0	AT!H12397
ATIGA	2026	2026	0	AT!I12397
ATIGA	2027	2027	0	AT!J12397
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12451
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12451
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12451
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12451

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12451
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12451
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12452
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12452
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12452
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12452
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12452
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12452
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12453
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12403
AIFTA	30/12/2022	2022	8	AI!F12409
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G12409
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H12409
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I12409
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J12409
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K12409
VKFTA	2022	2022	0	VK!E12442
VKFTA	2023	2023	0	VK!F12442
VKFTA	2024	2024	0	VK!G12442
VKFTA	2025	2025	0	VK!H12442
VKFTA	2026	2026	0	VK!I12442
VKFTA	2027	2027	0	VK!J12442
VCFTA	2022	2022	0	VC!D12489
VCFTA	2023	2023	0	VC!E12489
VCFTA	2024	2024	0	VC!F12489
VCFTA	2025	2025	0	VC!G12489

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12489
VCFTA	2027	2027	0	VC!I12489
VN-EAEU	2022	2022	0	EAV!D12474
VN-EAEU	2023	2023	0	EAV!E12474
VN-EAEU	2024	2024	0	EAV!F12474
VN-EAEU	2025	2025	0	EAV!G12474
VN-EAEU	2026	2026	0	EAV!H12474
VN-EAEU	2027	2027	0	EAV!I12474
AHKFTA	2022	2022	3	AKH!D12474
AHKFTA	2023	2023	3	AKH!E12474
AHKFTA	2024	2024	3	AKH!F12474
AHKFTA	2025	2025	3	AKH!G12474
AHKFTA	2026	2026	3	AKH!H12474
AHKFTA	2027	2027	3	AKH!I12474
EVFTA	2022	2022	0	EV-NK!D12489
EVFTA	2023	2023	0	EV-NK!E12489
EVFTA	2024	2024	0	EV-NK!F12489
EVFTA	2025	2025	0	EV-NK!G12489
EVFTA	2026	2026	0	EV-NK!H12489
EVFTA	2027	2027	0	EV-NK!I12489
UKVFTA	2022	2022	0	UKV!D12488
UKVFTA	2023	2023	0	UKV!E12488
UKVFTA	2024	2024	0	UKV!F12488
UKVFTA	2025	2025	0	UKV!G12488
UKVFTA	2026	2026	0	UKV!H12488
UKVFTA	2027	2027	0	UKV!I12488

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12468
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12468
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12468
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12468
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12468
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12468
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12468
RCEP A	2022	2022	0	RCEPT-A!D12476
RCEP A	2023	2023	0	RCEPT-A!E12476
RCEP A	2024	2024	0	RCEPT-A!F12476
RCEP A	2025	2025	0	RCEPT-A!G12476
RCEP A	2026	2026	0	RCEPT-A!H12476
RCEP A	2027	2027	0	RCEPT-A!I12476
RCEP B	2022	2022	0	B!D12476
RCEP B	2023	2023	0	B!E12476
RCEP B	2024	2024	0	B!F12476
RCEP B	2025	2025	0	B!G12476
RCEP B	2026	2026	0	B!H12476
RCEP B	2027	2027	0	B!I12476
RCEP C	2022	2022	0	C!D12476
RCEP C	2023	2023	0	C!E12476
RCEP C	2024	2024	0	C!F12476
RCEP C	2025	2025	0	C!G12476
RCEP C	2026	2026	0	C!H12476
RCEP C	2027	2027	0	C!I12476
RCEP D	2022	2022	0	D!D12475

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12475
RCEP D	2024	2024	0	D!F12475
RCEP D	2025	2025	0	D!G12475
RCEP D	2026	2026	0	D!H12475
RCEP D	2027	2027	0	D!I12475
RCEP E	2022	2022	0	E!D12479
RCEP E	2023	2023	0	E!E12479
RCEP E	2024	2024	0	E!F12479
RCEP E	2025	2025	0	E!G12479
RCEP E	2026	2026	0	E!H12479
RCEP E	2027	2027	0	E!I12479
RCEP F	2022	2022	0	F!D12476
RCEP F	2023	2023	0	F!E12476
RCEP F	2024	2024	0	F!F12476
RCEP F	2025	2025	0	F!G12476
RCEP F	2026	2026	0	F!H12476
RCEP F	2027	2027	0	F!I12476
VIFTA	2024	2024	0	VI!F11546
VIFTA	2025	2025	0	VI!G11546
VIFTA	2026	2026	0	VI!H11546
VIFTA	2027	2027	0	VI!I11546

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 3%, AIFTA 7.5%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8414.30 has 2 lines; 8414.30.40 is distinguished from its siblings by: With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more.	8414.30.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8414.30.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 8414.30.40 was checked against BT2026 (cell BT2026!N13170), 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.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.