Vietnam Tariff Intelligence

HS 8415.90.39 detail

HS code	8415.90.39
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 / - Parts: / - - Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW: / - - - Other: / - - - - Other
Unit	chiếc
Generated	05/11/2026 02:50:43
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/84159039/

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!K13311
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N13311
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13311
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)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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	1.7	1.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

Advisory & warnings

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

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	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 8415.90.39. 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 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.	Checked against the source tariff file

Item policy

Item policy
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)

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.