Vietnam Tariff Intelligence

HS 8415.10.90 detail

HS code	8415.10.90
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 / - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”: / - - Other
Unit	chiếc
Generated	03/11/2026 19:28:44
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/84151090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13243
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13243
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13243
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13243
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-BN, KH, PH, TH)	0% (except BN, KH, PH, 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
AKFTA	0(-BN, KH, LA, MY, PH, TH)	0% (except BN, KH, LA, MY, PH, TH)	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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E12528
ATIGA	2022	2022	0	AT!E12471
ATIGA	2023	2023	0	AT!F12471
ATIGA	2024	2024	0	AT!G12471
ATIGA	2025	2025	0	AT!H12471
ATIGA	2026	2026	0	AT!I12471
ATIGA	2027	2027	0	AT!J12471
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12525
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12525
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12525

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12525
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12525
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12525
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12526
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12526
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12526
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12526
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12526
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12526
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12527
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12477
AIFTA	30/12/2022	2022	16	AI!F12483
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G12483
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H12483
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I12483
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J12483
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K12483
VKFTA	2022	2022	0	VK!E12516
VKFTA	2023	2023	0	VK!F12516
VKFTA	2024	2024	0	VK!G12516
VKFTA	2025	2025	0	VK!H12516
VKFTA	2026	2026	0	VK!I12516
VKFTA	2027	2027	0	VK!J12516
VCFTA	2022	2022	4	VC!D12563
VCFTA	2023	2023	2	VC!E12563
VCFTA	2024	2024	0	VC!F12563

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12563
VCFTA	2026	2026	0	VC!H12563
VCFTA	2027	2027	0	VC!I12563
VN-EAEU	2022	2022	0	EAV!D12548
VN-EAEU	2023	2023	0	EAV!E12548
VN-EAEU	2024	2024	0	EAV!F12548
VN-EAEU	2025	2025	0	EAV!G12548
VN-EAEU	2026	2026	0	EAV!H12548
VN-EAEU	2027	2027	0	EAV!I12548
AHKFTA	2022	2022	12	AKH!D12548
AHKFTA	2023	2023	8	AKH!E12548
AHKFTA	2024	2024	8	AKH!F12548
AHKFTA	2025	2025	4	AKH!G12548
AHKFTA	2026	2026	4	AKH!H12548
AHKFTA	2027	2027	0	AKH!I12548
EVFTA	2022	2022	10	EV-NK!D12563
EVFTA	2023	2023	6,6	EV-NK!E12563
EVFTA	2024	2024	3,3	EV-NK!F12563
EVFTA	2025	2025	0	EV-NK!G12563
EVFTA	2026	2026	0	EV-NK!H12563
EVFTA	2027	2027	0	EV-NK!I12563
UKVFTA	2022	2022	10	UKV!D12562
UKVFTA	2023	2023	6,6	UKV!E12562
UKVFTA	2024	2024	3,3	UKV!F12562
UKVFTA	2025	2025	0	UKV!G12562
UKVFTA	2026	2026	0	UKV!H12562

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12562
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12542
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12542
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12542
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12542
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12542
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12542
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12542
RCEP A	2022	2022	18	RCEPT-A!D12550
RCEP A	2023	2023	16	RCEPT-A!E12550
RCEP A	2024	2024	14	RCEPT-A!F12550
RCEP A	2025	2025	12	RCEPT-A!G12550
RCEP A	2026	2026	10	RCEPT-A!H12550
RCEP A	2027	2027	8	RCEPT-A!I12550
RCEP B	2022	2022	18	B!D12550
RCEP B	2023	2023	16	B!E12550
RCEP B	2024	2024	14	B!F12550
RCEP B	2025	2025	12	B!G12550
RCEP B	2026	2026	10	B!H12550
RCEP B	2027	2027	8	B!I12550
RCEP C	2022	2022	18	C!D12550
RCEP C	2023	2023	16	C!E12550
RCEP C	2024	2024	14	C!F12550
RCEP C	2025	2025	12	C!G12550
RCEP C	2026	2026	10	C!H12550
RCEP C	2027	2027	8	C!I12550

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D12549
RCEP D	2023	2023	16,4	D!E12549
RCEP D	2024	2024	14,5	D!F12549
RCEP D	2025	2025	12,7	D!G12549
RCEP D	2026	2026	10,9	D!H12549
RCEP D	2027	2027	9,1	D!I12549
RCEP E	2022	2022	18	E!D12553
RCEP E	2023	2023	16	E!E12553
RCEP E	2024	2024	14	E!F12553
RCEP E	2025	2025	12	E!G12553
RCEP E	2026	2026	10	E!H12553
RCEP E	2027	2027	8	E!I12553
RCEP F	2022	2022	18	F!D12550
RCEP F	2023	2023	16	F!E12550
RCEP F	2024	2024	14	F!F12550
RCEP F	2025	2025	12	F!G12550
RCEP F	2026	2026	10	F!H12550
RCEP F	2027	2027	8	F!I12550
VIFTA	2024	2024	18	VI!F11619
VIFTA	2025	2025	16	VI!G11619
VIFTA	2026	2026	14	VI!H11619
VIFTA	2027	2027	12	VI!I11619

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): 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.	Instrument cited in source; validity not verified
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 8415.10 has 3 lines; 8415.10.90 is distinguished from its siblings by: Other.	8415.10.20 Of a cooling capacity not exceeding 21.10 kW; 8415.10.30 Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	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 "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).	Not verified – check required

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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.10.90. 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 20% for 8415.10.90 was checked against BT2026 (cell BT2026!N13243), 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)
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.