

HS 8415.90.29 detail

|                     |                                                                                                                                                                                                                                                                                                                                   |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8415.90.29                                                                                                                                                                                                                                                                                                                        |
| 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 21.10 kW but not exceeding 26.38 kW: / - - - Other: / - - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                             |
| Generated           | 01/11/2026 04:12:22                                                                                                                                                                                                                                                                                                               |
| 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                | <a href="https://vietnamtariff.com/hs-code/84159029/">https://vietnamtariff.com/hs-code/84159029/</a>                                                                                                                                                                                                                             |

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!K13304 |
| Preferential (MFN)   | 3            | 3%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13304 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13304 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0 (-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0       | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0(-LA)  | 0% (except LA)    | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex B)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |

|         |     |         |                        |                       |                       |                |               |
|---------|-----|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0   | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0   | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0   | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 1.7 | 1.7%    | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E12589 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12532 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12532 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12532 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12532 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12532 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12532 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12586 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12586 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12586 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12586 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12586   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12586   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12587   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12587   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12587   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12587   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12587   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12587   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12588   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12538 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F12544   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G12544   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H12544   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I12544   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J12544   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K12544   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12577   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12577   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12577   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12577   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12577   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12577   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D12624   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E12624   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12624   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12624   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12624    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12624    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12609   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12609   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12609   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12609   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12609   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12609   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D12609   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E12609   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F12609   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G12609   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H12609   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12609   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D12624 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E12624 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F12624 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G12624 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H12624 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12624 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D12623   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E12623   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F12623   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G12623   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H12623   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12623   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12603   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12603   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12603   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12603   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12603   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12603   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12603   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D12611 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E12611 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F12611 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G12611 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H12611 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I12611 |
| RCEP B | 2022   | 2022           | 0            | B!D12611       |
| RCEP B | 2023   | 2023           | 0            | B!E12611       |
| RCEP B | 2024   | 2024           | 0            | B!F12611       |
| RCEP B | 2025   | 2025           | 0            | B!G12611       |
| RCEP B | 2026   | 2026           | 0            | B!H12611       |
| RCEP B | 2027   | 2027           | 0            | B!I12611       |
| RCEP C | 2022   | 2022           | 0            | C!D12611       |
| RCEP C | 2023   | 2023           | 0            | C!E12611       |
| RCEP C | 2024   | 2024           | 0            | C!F12611       |
| RCEP C | 2025   | 2025           | 0            | C!G12611       |
| RCEP C | 2026   | 2026           | 0            | C!H12611       |
| RCEP C | 2027   | 2027           | 0            | C!I12611       |
| RCEP D | 2022   | 2022           | 0            | D!D12610       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E12610  |
| RCEP D | 2024   | 2024 | 0            | D!F12610  |
| RCEP D | 2025   | 2025 | 0            | D!G12610  |
| RCEP D | 2026   | 2026 | 0            | D!H12610  |
| RCEP D | 2027   | 2027 | 0            | D!I12610  |
| RCEP E | 2022   | 2022 | 0            | E!D12614  |
| RCEP E | 2023   | 2023 | 0            | E!E12614  |
| RCEP E | 2024   | 2024 | 0            | E!F12614  |
| RCEP E | 2025   | 2025 | 0            | E!G12614  |
| RCEP E | 2026   | 2026 | 0            | E!H12614  |
| RCEP E | 2027   | 2027 | 0            | E!I12614  |
| RCEP F | 2022   | 2022 | 0            | F!D12611  |
| RCEP F | 2023   | 2023 | 0            | F!E12611  |
| RCEP F | 2024   | 2024 | 0            | F!F12611  |
| RCEP F | 2025   | 2025 | 0            | F!G12611  |
| RCEP F | 2026   | 2026 | 0            | F!H12611  |
| RCEP F | 2027   | 2027 | 0            | F!I12611  |
| VIFTA  | 2024   | 2024 | 2.6          | VI!F11680 |
| VIFTA  | 2025   | 2025 | 2.1          | VI!G11680 |
| VIFTA  | 2026   | 2026 | 1.7          | VI!H11680 |
| VIFTA  | 2027   | 2027 | 1.3          | VI!I11680 |

### 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) |                                                                                                                                                                                                                                                                                                                                        | 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; 8415.90.29 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 8415.90.29. 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 8415.90.29 was checked against BT2026 (cell BT2026!N13304), 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.