Vietnam Tariff Intelligence

HS 8415.82.39 detail

HS code	8415.82.39
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 / - Other: / - - Other, incorporating a refrigerating unit: / - - - Of a kind used in motor vehicles (other than those of subheading 8415.20): / - - - - Other
Unit	chiếc
Generated	02/11/2026 06:49:05
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/84158239/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13275
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13275
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q13275
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG13275
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, PH)	0% (except KH, PH)	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(-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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	3; M: 4,6	3% · M: 4.6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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!E12560
ATIGA	2022	2022	0	AT!E12503
ATIGA	2023	2023	0	AT!F12503
ATIGA	2024	2024	0	AT!G12503
ATIGA	2025	2025	0	AT!H12503
ATIGA	2026	2026	0	AT!I12503
ATIGA	2027	2027	0	AT!J12503
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12557
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12557
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12557
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12557

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12557
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12557
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E12558
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F12558
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12558
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12558
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12558
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12558
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12559
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12509
AIFTA	30/12/2022	2022	5	AI!F12515
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G12515
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H12515
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I12515
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J12515
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K12515
VKFTA	2022	2022	0	VK!E12548
VKFTA	2023	2023	0	VK!F12548
VKFTA	2024	2024	0	VK!G12548
VKFTA	2025	2025	0	VK!H12548
VKFTA	2026	2026	0	VK!I12548
VKFTA	2027	2027	0	VK!J12548
VCFTA	2022	2022	3	VC!D12595
VCFTA	2023	2023	2	VC!E12595
VCFTA	2024	2024	0	VC!F12595
VCFTA	2025	2025	0	VC!G12595

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12595
VCFTA	2027	2027	0	VC!I12595
VN-EAEU	2022	2022	0	EAV!D12580
VN-EAEU	2023	2023	0	EAV!E12580
VN-EAEU	2024	2024	0	EAV!F12580
VN-EAEU	2025	2025	0	EAV!G12580
VN-EAEU	2026	2026	0	EAV!H12580
VN-EAEU	2027	2027	0	EAV!I12580
AHKFTA	2022	2022	9	AKH!D12580
AHKFTA	2023	2023	6	AKH!E12580
AHKFTA	2024	2024	6	AKH!F12580
AHKFTA	2025	2025	3	AKH!G12580
AHKFTA	2026	2026	3	AKH!H12580
AHKFTA	2027	2027	0	AKH!I12580
EVFTA	2022	2022	7,5	EV-NK!D12595
EVFTA	2023	2023	5	EV-NK!E12595
EVFTA	2024	2024	2,5	EV-NK!F12595
EVFTA	2025	2025	0	EV-NK!G12595
EVFTA	2026	2026	0	EV-NK!H12595
EVFTA	2027	2027	0	EV-NK!I12595
UKVFTA	2022	2022	7,5	UKV!D12594
UKVFTA	2023	2023	5	UKV!E12594
UKVFTA	2024	2024	2,5	UKV!F12594
UKVFTA	2025	2025	0	UKV!G12594
UKVFTA	2026	2026	0	UKV!H12594
UKVFTA	2027	2027	0	UKV!I12594

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	10,8	CPTPP!D12574
CPTPP	(II)	2022 (DERIVED)	9,2	CPTPP!E12574
CPTPP	(III)	2023 (DERIVED)	7,7	CPTPP!F12574
CPTPP	(IV)	2024 (DERIVED)	6,1	CPTPP!G12574
CPTPP	(V)	2025 (DERIVED)	4,6	CPTPP!H12574
CPTPP	(VI)	2026 (DERIVED)	3	CPTPP!I12574
CPTPP	(VII)	2027 (DERIVED)	1,5	CPTPP!J12574
RCEP A	2022	2022	13,5	RCEPT-A!D12582
RCEP A	2023	2023	12	RCEPT-A!E12582
RCEP A	2024	2024	10,5	RCEPT-A!F12582
RCEP A	2025	2025	9	RCEPT-A!G12582
RCEP A	2026	2026	7,5	RCEPT-A!H12582
RCEP A	2027	2027	6	RCEPT-A!I12582
RCEP B	2022	2022	13,5	B!D12582
RCEP B	2023	2023	12	B!E12582
RCEP B	2024	2024	10,5	B!F12582
RCEP B	2025	2025	9	B!G12582
RCEP B	2026	2026	7,5	B!H12582
RCEP B	2027	2027	6	B!I12582
RCEP C	2022	2022	13,5	C!D12582
RCEP C	2023	2023	12	C!E12582
RCEP C	2024	2024	10,5	C!F12582
RCEP C	2025	2025	9	C!G12582
RCEP C	2026	2026	7,5	C!H12582
RCEP C	2027	2027	6	C!I12582
RCEP D	2022	2022	13,6	D!D12581

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E12581
RCEP D	2024	2024	10,9	D!F12581
RCEP D	2025	2025	9,5	D!G12581
RCEP D	2026	2026	8,2	D!H12581
RCEP D	2027	2027	6,8	D!I12581
RCEP E	2022	2022	13,5	E!D12585
RCEP E	2023	2023	12	E!E12585
RCEP E	2024	2024	10,5	E!F12585
RCEP E	2025	2025	9	E!G12585
RCEP E	2026	2026	7,5	E!H12585
RCEP E	2027	2027	6	E!I12585
RCEP F	2022	2022	13,5	F!D12582
RCEP F	2023	2023	12	F!E12582
RCEP F	2024	2024	10,5	F!F12582
RCEP F	2025	2025	9	F!G12582
RCEP F	2026	2026	7,5	F!H12582
RCEP F	2027	2027	6	F!I12582
VIFTA	2024	2024	13.5	VI!F11651
VIFTA	2025	2025	12	VI!G11651
VIFTA	2026	2026	10.5	VI!H11651
VIFTA	2027	2027	9	VI!I11651

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3; M: 4,6" has a general 3% and an "M:" 4.6% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3; M: 4,6", the FTA schedule for period (VI) shows "3".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8415.82 has 8 lines; 8415.82.39 is distinguished from its siblings by: Other.	8415.82.11 Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min; 8415.82.19 Other; 8415.82.21 Of a cooling capacity not exceeding 26.38 kW; 8415.82.29 Other; 8415.82.31 Of a cooling capacity not exceeding 26.38 kW; 8415.82.91 Of a cooling capacity not exceeding 26.38 kW	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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

HS-005	BLUE	Chapter 98 equivalent exists	8415.82.39 corresponds to Chapter 98 code 9849.25.39 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8415.82.39. 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 15% for 8415.82.39 was checked against BT2026 (cell BT2026!N13275), 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.