

HS 8414.59.92 detail

|                     |                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8414.59.92                                                                                                                                                                                                                                                                                                                                                   |
| 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 / - Fans: / - - Other: / - - - Other: / - - - - Other: / - - - - Explosion-proof air fans, of a kind used in underground mining |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                        |
| Generated           | 14/10/2026 22:18:36                                                                                                                                                                                                                                                                                                                                          |
| 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://www.tariff.victorws.com/hs-code/84145992/">https://www.tariff.victorws.com/hs-code/84145992/</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!K13191 |
| Preferential (MFN)   | 3            | 3%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13191 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13191 |
| 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, TH)       | 0% (except KH, TH)        | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                     | 118/2022/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(-KH, LA,<br>PH) | 0% (except KH, LA,<br>PH) | 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 |
| 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-<br>CP | Ad<br>valorem |
| VJEPA   | 0                 | 0%                        | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ          | 124/2022/NĐ-<br>CP | Ad<br>valorem |
| VKFTA   | 0                 | 0%                        | Consolidated<br>BT2026 | 2026                                      | VK                    | 125/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-EAEU | 0                 | 0%                        | Consolidated<br>BT2026 | 2026                                      | EAV                   | 113/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-LAO  | 0                 | 0%                        | Consolidated<br>BT2026 |                                           | S                     | 206/2025/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA  | 2                 | 2%                        | Consolidated<br>BT2026 | 2026                                      | AHK                   | 123/2022/NĐ-<br>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-<br>CP | No data       |

|                |     |      |                     |                         |                                   |                |            |
|----------------|-----|------|---------------------|-------------------------|-----------------------------------|----------------|------------|
| RCEP (Annex A) | 5   | 5%   | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 5   | 5%   | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5   | 5%   | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5   | 5%   | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5   | 5%   | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5,5 | 5.5% | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA          | 7.5 | 7.5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem |
| VIFTA          | 7   | 7%   | Consolidated BT2026 | 2026                    | Form VI (verify)                  | 131/2024/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!E12475 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E12418 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F12418 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G12418 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H12418 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I12418 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J12418 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12472 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12472 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12472 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12472 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12472   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12472   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12473   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12473   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12473   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12473   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12473   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12473   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F12474   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12424 |
| AIFTA   | 30/12/2022                             | 2022 | 8            | AI!F12430   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 7.5          | AI!G12430   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 7.5          | AI!H12430   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 7.5          | AI!I12430   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 7.5          | AI!J12430   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 7.5          | AI!K12430   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E12463   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F12463   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G12463   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H12463   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I12463   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J12463   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D12510   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E12510   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F12510   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G12510   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H12510    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12510    |
| VN-EAEU | 2022   | 2022 | 2,7          | EAV!D12495   |
| VN-EAEU | 2023   | 2023 | 1,8          | EAV!E12495   |
| VN-EAEU | 2024   | 2024 | 0,9          | EAV!F12495   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12495   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12495   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12495   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D12495   |
| AHKFTA  | 2023   | 2023 | 4            | AKH!E12495   |
| AHKFTA  | 2024   | 2024 | 4            | AKH!F12495   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G12495   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H12495   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12495   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D12510 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E12510 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F12510 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G12510 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H12510 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I12510 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D12509   |
| UKVFTA  | 2023   | 2023 | 3,3          | UKV!E12509   |
| UKVFTA  | 2024   | 2024 | 1,6          | UKV!F12509   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G12509   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H12509   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I12509   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12489   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12489   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12489   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12489   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12489   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12489   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12489   |
| RCEP A | 2022   | 2022           | 9            | RCEPT-A!D12497 |
| RCEP A | 2023   | 2023           | 8            | RCEPT-A!E12497 |
| RCEP A | 2024   | 2024           | 7            | RCEPT-A!F12497 |
| RCEP A | 2025   | 2025           | 6            | RCEPT-A!G12497 |
| RCEP A | 2026   | 2026           | 5            | RCEPT-A!H12497 |
| RCEP A | 2027   | 2027           | 4            | RCEPT-A!I12497 |
| RCEP B | 2022   | 2022           | 9            | B!D12497       |
| RCEP B | 2023   | 2023           | 8            | B!E12497       |
| RCEP B | 2024   | 2024           | 7            | B!F12497       |
| RCEP B | 2025   | 2025           | 6            | B!G12497       |
| RCEP B | 2026   | 2026           | 5            | B!H12497       |
| RCEP B | 2027   | 2027           | 4            | B!I12497       |
| RCEP C | 2022   | 2022           | 9            | C!D12497       |
| RCEP C | 2023   | 2023           | 8            | C!E12497       |
| RCEP C | 2024   | 2024           | 7            | C!F12497       |
| RCEP C | 2025   | 2025           | 6            | C!G12497       |
| RCEP C | 2026   | 2026           | 5            | C!H12497       |
| RCEP C | 2027   | 2027           | 4            | C!I12497       |
| RCEP D | 2022   | 2022           | 9,1          | D!D12496       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 8,2          | D!E12496  |
| RCEP D | 2024   | 2024 | 7,3          | D!F12496  |
| RCEP D | 2025   | 2025 | 6,4          | D!G12496  |
| RCEP D | 2026   | 2026 | 5,5          | D!H12496  |
| RCEP D | 2027   | 2027 | 4,5          | D!I12496  |
| RCEP E | 2022   | 2022 | 9            | E!D12500  |
| RCEP E | 2023   | 2023 | 8            | E!E12500  |
| RCEP E | 2024   | 2024 | 7            | E!F12500  |
| RCEP E | 2025   | 2025 | 6            | E!G12500  |
| RCEP E | 2026   | 2026 | 5            | E!H12500  |
| RCEP E | 2027   | 2027 | 4            | E!I12500  |
| RCEP F | 2022   | 2022 | 9            | F!D12497  |
| RCEP F | 2023   | 2023 | 8            | F!E12497  |
| RCEP F | 2024   | 2024 | 7            | F!F12497  |
| RCEP F | 2025   | 2025 | 6            | F!G12497  |
| RCEP F | 2026   | 2026 | 5            | F!H12497  |
| RCEP F | 2027   | 2027 | 4            | F!I12497  |
| VIFTA  | 2024   | 2024 | 9            | VI!F11567 |
| VIFTA  | 2025   | 2025 | 8            | VI!G11567 |
| VIFTA  | 2026   | 2026 | 7            | VI!H11567 |
| VIFTA  | 2027   | 2027 | 6            | VI!I11567 |

### 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, RCEP (Annex D) 5.5%, AIFTA 7.5%, VIFTA 7%: 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 8414.59 has 9 lines; 8414.59.92 is distinguished from its siblings by: Explosion-proof air fans, of a kind used in underground mining.                                                                                                                      | 8414.59.10 Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines; 8414.59.20 Explosion-proof air fans, of a kind used in underground mining; 8414.59.30 Blowers; 8414.59.41 With fan guard; 8414.59.49 Other; 8414.59.50 Blowers | 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 8414.59.92. 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 8414.59.92 was checked against BT2026 (cell BT2026!N13191), 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                                        |
|----------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |

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.