

Dettaglio SA 8424.41.10

|                      |                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8424.41.10                                                                                                                                                                                                                                                                                                                                                                         |
| Descrizione          | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines / - Agricultural or horticultural sprayers: / - - Portable sprayers: / - - - Hand-operated insecticide sprayers |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                              |
| Generato il          | 30/10/2026 15:48:15                                                                                                                                                                                                                                                                                                                                                                |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                         |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                       |
| Link                 | <a href="https://vietnamtariff.com/hs-code/84244110/">https://vietnamtariff.com/hs-code/84244110/</a>                                                                                                                                                                                                                                                                              |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 22.5              | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13558 |
| Preferenziale (NPF)              | 15                | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13558 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13558 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|         |            |                        |                               |                                           |                  |                    |            |
|---------|------------|------------------------|-------------------------------|-------------------------------------------|------------------|--------------------|------------|
| AANZFTA | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ             | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA   | 0 (-ID)    | 0% (eccetto ID)        | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI               | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ               | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA   | 0(-ID, LA) | 0% (eccetto ID,<br>LA) | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK               | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | D                | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | (VI)                                      | CPTPP            | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1            | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA  | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1            | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | VC               | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ     | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | VK               | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | EAV              | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO  | 0          | 0%                     | Tariffa consolidata<br>BT2026 |                                           | S                | 206/2025/NĐ-<br>CP | Ad valorem |
| VIFTA   | 0          | 0%                     | Tariffa consolidata<br>BT2026 | 2026                                      | Form VI (verify) | 131/2024/NĐ-<br>CP | Ad valorem |
| AHKFTA  | 3          | 3%                     | Tariffa consolidata<br>BT2026 | 2026                                      | AHK              | 123/2022/NĐ-<br>CP | Ad valorem |

|                   |     |             |                            |      |                                   |                |             |
|-------------------|-----|-------------|----------------------------|------|-----------------------------------|----------------|-------------|
| RCEP (Allegato A) | 7,5 | 7,5%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato B) | 7,5 | 7,5%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato C) | 7,5 | 7,5%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato E) | 7,5 | 7,5%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato F) | 7,5 | 7,5%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| RCEP (Allegato D) | 8,2 | 8,2%        | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem  |
| VN-CAM            |     | Nessun dato | Nessun dato                |      | S                                 | 56/2026/NĐ-CP  | Nessun dato |
| VNCU              |     | Nessun dato | Nessun dato                |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                            | Anno | Valore di origine | Fonte     |
|-------|------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (mức cho cả giai đoạn) |      | 0                 | AC!E12854 |
| ATIGA | 2022                               | 2022 | 0                 | AT!E12795 |
| ATIGA | 2023                               | 2023 | 0                 | AT!F12795 |
| ATIGA | 2024                               | 2024 | 0                 | AT!G12795 |
| ATIGA | 2025                               | 2025 | 0                 | AT!H12795 |
| ATIGA | 2026                               | 2026 | 0                 | AT!I12795 |
| ATIGA | 2027                               | 2027 | 0                 | AT!J12795 |
| AJCEP | 30/12/2022 - 31/3/2023             | 2022 | 1                 | AJ!E12849 |
| AJCEP | 01/4/2023 - 31/3/2024              | 2023 | 0                 | AJ!F12849 |
| AJCEP | 01/4/2024 - 31/3/2025              | 2024 | 0                 | AJ!G12849 |
| AJCEP | 01/4/2025 - 31/3/2026              | 2025 | 0                 | AJ!H12849 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I12849   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J12849   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5               | VJ!E12850   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1                 | VJ!F12850   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G12850   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H12850   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I12850   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J12850   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F12853   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H12801 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F12809   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G12809   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H12809   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I12809   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J12809   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K12809   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E12840   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F12840   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G12840   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H12840   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I12840   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J12840   |
| VCFTA   | 2022                                   | 2022 | 3                 | VC!D12889   |
| VCFTA   | 2023                                   | 2023 | 2                 | VC!E12889   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F12889   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G12889   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H12889    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I12889    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D12872   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E12872   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F12872   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G12872   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H12872   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I12872   |
| AHKFTA  | 2022    | 2022 | 9                 | AKH!D12872   |
| AHKFTA  | 2023    | 2023 | 6                 | AKH!E12872   |
| AHKFTA  | 2024    | 2024 | 6                 | AKH!F12872   |
| AHKFTA  | 2025    | 2025 | 3                 | AKH!G12872   |
| AHKFTA  | 2026    | 2026 | 3                 | AKH!H12872   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I12872   |
| EVFTA   | 2022    | 2022 | 7,5               | EV-NK!D12887 |
| EVFTA   | 2023    | 2023 | 5                 | EV-NK!E12887 |
| EVFTA   | 2024    | 2024 | 2,5               | EV-NK!F12887 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G12887 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H12887 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I12887 |
| UKVFTA  | 2022    | 2022 | 7,5               | UKV!D12886   |
| UKVFTA  | 2023    | 2023 | 5                 | UKV!E12886   |
| UKVFTA  | 2024    | 2024 | 2,5               | UKV!F12886   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G12886   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H12886   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I12886   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D12866   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E12866   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F12866   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G12866   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H12866   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I12866   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J12866   |
| RCEP A | 2022    | 2022           | 13,5              | RCEPT-A!D12874 |
| RCEP A | 2023    | 2023           | 12                | RCEPT-A!E12874 |
| RCEP A | 2024    | 2024           | 10,5              | RCEPT-A!F12874 |
| RCEP A | 2025    | 2025           | 9                 | RCEPT-A!G12874 |
| RCEP A | 2026    | 2026           | 7,5               | RCEPT-A!H12874 |
| RCEP A | 2027    | 2027           | 6                 | RCEPT-A!I12874 |
| RCEP B | 2022    | 2022           | 13,5              | B!D12874       |
| RCEP B | 2023    | 2023           | 12                | B!E12874       |
| RCEP B | 2024    | 2024           | 10,5              | B!F12874       |
| RCEP B | 2025    | 2025           | 9                 | B!G12874       |
| RCEP B | 2026    | 2026           | 7,5               | B!H12874       |
| RCEP B | 2027    | 2027           | 6                 | B!I12874       |
| RCEP C | 2022    | 2022           | 13,5              | C!D12874       |
| RCEP C | 2023    | 2023           | 12                | C!E12874       |
| RCEP C | 2024    | 2024           | 10,5              | C!F12874       |
| RCEP C | 2025    | 2025           | 9                 | C!G12874       |
| RCEP C | 2026    | 2026           | 7,5               | C!H12874       |
| RCEP C | 2027    | 2027           | 6                 | C!I12874       |
| RCEP D | 2022    | 2022           | 13,6              | D!D12873       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 12,3              | D!E12873  |
| RCEP D | 2024    | 2024 | 10,9              | D!F12873  |
| RCEP D | 2025    | 2025 | 9,5               | D!G12873  |
| RCEP D | 2026    | 2026 | 8,2               | D!H12873  |
| RCEP D | 2027    | 2027 | 6,8               | D!I12873  |
| RCEP E | 2022    | 2022 | 13,5              | E!D12877  |
| RCEP E | 2023    | 2023 | 12                | E!E12877  |
| RCEP E | 2024    | 2024 | 10,5              | E!F12877  |
| RCEP E | 2025    | 2025 | 9                 | E!G12877  |
| RCEP E | 2026    | 2026 | 7,5               | E!H12877  |
| RCEP E | 2027    | 2027 | 6                 | E!I12877  |
| RCEP F | 2022    | 2022 | 13,5              | F!D12874  |
| RCEP F | 2023    | 2023 | 12                | F!E12874  |
| RCEP F | 2024    | 2024 | 10,5              | F!F12874  |
| RCEP F | 2025    | 2025 | 9                 | F!G12874  |
| RCEP F | 2026    | 2026 | 7,5               | F!H12874  |
| RCEP F | 2027    | 2027 | 6                 | F!I12874  |
| VIFTA  | 2024    | 2024 | 0                 | VI!F11936 |
| VIFTA  | 2025    | 2025 | 0                 | VI!G11936 |
| VIFTA  | 2026    | 2026 | 0                 | VI!H11936 |
| VIFTA  | 2027    | 2027 | 0                 | VI!I11936 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                       |                                                               |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8424.41 has 3 lines; 8424.41.10 is distinguished from its siblings by: Hand-operated insecticide sprayers. | 8424.41.20 Other, not electrically operated; 8424.41.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non verificato – controllo necessario             |
| 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.                                           | Non verificato – controllo necessario             |
| 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).          | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8424.41.10. This does NOT mean there is no risk.                          |                                                               |                | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 8424.41.10 was checked against BT2026 (cell BT2026!N13558), 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. | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.