Vietnam Tariff Intelligence

HS 8413.20.90 detail

HS code	8413.20.90
Description	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Hand pumps, other than those of subheading 8413.11 or 8413.19: / - - Other
Unit	chiếc
Generated	07/11/2026 10:29:21
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/84132090/

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!K13109
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N13109
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13109
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 BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
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
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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E12392

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12335
ATIGA	2023	2023	0	AT!F12335
ATIGA	2024	2024	0	AT!G12335
ATIGA	2025	2025	0	AT!H12335
ATIGA	2026	2026	0	AT!I12335
ATIGA	2027	2027	0	AT!J12335
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12389
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12389
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12389
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12389
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12389
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12389
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12390
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12390
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12390
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12390
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12390
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12390
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12341
AIFTA	30/12/2022	2022	24	AI!F12347
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12347
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12347
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12347
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12347
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12347

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E12380
VKFTA	2023	2023	5	VK!F12380
VKFTA	2024	2024	5	VK!G12380
VKFTA	2025	2025	5	VK!H12380
VKFTA	2026	2026	5	VK!I12380
VKFTA	2027	2027	5	VK!J12380
VCFTA	2022	2022	5	VC!D12427
VCFTA	2023	2023	2	VC!E12427
VCFTA	2024	2024	0	VC!F12427
VCFTA	2025	2025	0	VC!G12427
VCFTA	2026	2026	0	VC!H12427
VCFTA	2027	2027	0	VC!I12427
VN-EAEU	2022	2022	5,5	EAV!D12412
VN-EAEU	2023	2023	3,6	EAV!E12412
VN-EAEU	2024	2024	1,8	EAV!F12412
VN-EAEU	2025	2025	0	EAV!G12412
VN-EAEU	2026	2026	0	EAV!H12412
VN-EAEU	2027	2027	0	EAV!I12412
AHKFTA	2022	2022	12	AKH!D12412
AHKFTA	2023	2023	8	AKH!E12412
AHKFTA	2024	2024	8	AKH!F12412
AHKFTA	2025	2025	4	AKH!G12412
AHKFTA	2026	2026	4	AKH!H12412
AHKFTA	2027	2027	0	AKH!I12412
EVFTA	2022	2022	10	EV-NK!D12427
EVFTA	2023	2023	6,6	EV-NK!E12427

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F12427
EVFTA	2025	2025	0	EV-NK!G12427
EVFTA	2026	2026	0	EV-NK!H12427
EVFTA	2027	2027	0	EV-NK!I12427
UKVFTA	2022	2022	10	UKV!D12426
UKVFTA	2023	2023	6,6	UKV!E12426
UKVFTA	2024	2024	3,3	UKV!F12426
UKVFTA	2025	2025	0	UKV!G12426
UKVFTA	2026	2026	0	UKV!H12426
UKVFTA	2027	2027	0	UKV!I12426
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12406
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12406
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12406
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12406
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12406
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12406
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12406
RCEP A	2022	2022	18	RCEPT-A!D12414
RCEP A	2023	2023	16	RCEPT-A!E12414
RCEP A	2024	2024	14	RCEPT-A!F12414
RCEP A	2025	2025	12	RCEPT-A!G12414
RCEP A	2026	2026	10	RCEPT-A!H12414
RCEP A	2027	2027	8	RCEPT-A!I12414
RCEP B	2022	2022	18	B!D12414
RCEP B	2023	2023	16	B!E12414
RCEP B	2024	2024	14	B!F12414

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G12414
RCEP B	2026	2026	10	B!H12414
RCEP B	2027	2027	8	B!I12414
RCEP C	2022	2022	18	C!D12414
RCEP C	2023	2023	16	C!E12414
RCEP C	2024	2024	14	C!F12414
RCEP C	2025	2025	12	C!G12414
RCEP C	2026	2026	10	C!H12414
RCEP C	2027	2027	8	C!I12414
RCEP D	2022	2022	18,2	D!D12413
RCEP D	2023	2023	16,4	D!E12413
RCEP D	2024	2024	14,5	D!F12413
RCEP D	2025	2025	12,7	D!G12413
RCEP D	2026	2026	10,9	D!H12413
RCEP D	2027	2027	9,1	D!I12413
RCEP E	2022	2022	18	E!D12417
RCEP E	2023	2023	16	E!E12417
RCEP E	2024	2024	14	E!F12417
RCEP E	2025	2025	12	E!G12417
RCEP E	2026	2026	10	E!H12417
RCEP E	2027	2027	8	E!I12417
RCEP F	2022	2022	18	F!D12414
RCEP F	2023	2023	16	F!E12414
RCEP F	2024	2024	14	F!F12414
RCEP F	2025	2025	12	F!G12414
RCEP F	2026	2026	10	F!H12414

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I12414
VIFTA	2024	2024	18	VI!F11485
VIFTA	2025	2025	16	VI!G11485
VIFTA	2026	2026	14	VI!H11485
VIFTA	2027	2027	12	VI!I11485

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 8413.20 has 3 lines; 8413.20.90 is distinguished from its siblings by: Other.	8413.20.10 Water pumps; 8413.20.20 Breast pumps	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 8413.20.90. 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 8413.20.90 was checked against BT2026 (cell BT2026!N13109), 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

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.