Vietnam Tariff Intelligence

HS 8413.50.32 detail

HS code	8413.50.32
Description	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Other reciprocating positive displacement pumps: / - - Water pumps, with a flow rate not exceeding 8,000 m³/h: / - - - Not electrically operated
Unit	chiếc
Generated	04/11/2026 00:18:21
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/84135032/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13121
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13121
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13121
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	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
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12404
ATIGA	2022	2022	0	AT!E12347
ATIGA	2023	2023	0	AT!F12347
ATIGA	2024	2024	0	AT!G12347
ATIGA	2025	2025	0	AT!H12347
ATIGA	2026	2026	0	AT!I12347
ATIGA	2027	2027	0	AT!J12347
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12401
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12401
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12401

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12401
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12401
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12401
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12402
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12402
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12402
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12402
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12402
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12402
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12403
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12353
AIFTA	30/12/2022	2022	0	AI!F12359
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12359
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12359
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12359
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12359
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12359
VKFTA	2022	2022	0	VK!E12392
VKFTA	2023	2023	0	VK!F12392
VKFTA	2024	2024	0	VK!G12392
VKFTA	2025	2025	0	VK!H12392
VKFTA	2026	2026	0	VK!I12392
VKFTA	2027	2027	0	VK!J12392
VCFTA	2022	2022	2	VC!D12439
VCFTA	2023	2023	1	VC!E12439
VCFTA	2024	2024	0	VC!F12439

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12439
VCFTA	2026	2026	0	VC!H12439
VCFTA	2027	2027	0	VC!I12439
VN-EAEU	2022	2022	2,7	EAV!D12424
VN-EAEU	2023	2023	1,8	EAV!E12424
VN-EAEU	2024	2024	0,9	EAV!F12424
VN-EAEU	2025	2025	0	EAV!G12424
VN-EAEU	2026	2026	0	EAV!H12424
VN-EAEU	2027	2027	0	EAV!I12424
AHKFTA	2022	2022	*	AKH!D12424
AHKFTA	2023	2023	*	AKH!E12424
AHKFTA	2024	2024	*	AKH!F12424
AHKFTA	2025	2025	*	AKH!G12424
AHKFTA	2026	2026	*	AKH!H12424
AHKFTA	2027	2027	*	AKH!I12424
EVFTA	2022	2022	5	EV-NK!D12439
EVFTA	2023	2023	3,3	EV-NK!E12439
EVFTA	2024	2024	1,6	EV-NK!F12439
EVFTA	2025	2025	0	EV-NK!G12439
EVFTA	2026	2026	0	EV-NK!H12439
EVFTA	2027	2027	0	EV-NK!I12439
UKVFTA	2022	2022	5	UKV!D12438
UKVFTA	2023	2023	3,3	UKV!E12438
UKVFTA	2024	2024	1,6	UKV!F12438
UKVFTA	2025	2025	0	UKV!G12438
UKVFTA	2026	2026	0	UKV!H12438

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12438
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12418
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12418
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12418
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12418
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12418
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12418
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12418
RCEP A	2022	2022	9,3	RCEPT-A!D12426
RCEP A	2023	2023	8,7	RCEPT-A!E12426
RCEP A	2024	2024	8	RCEPT-A!F12426
RCEP A	2025	2025	7,3	RCEPT-A!G12426
RCEP A	2026	2026	6,7	RCEPT-A!H12426
RCEP A	2027	2027	6	RCEPT-A!I12426
RCEP B	2022	2022	9,3	B!D12426
RCEP B	2023	2023	8,7	B!E12426
RCEP B	2024	2024	8	B!F12426
RCEP B	2025	2025	7,3	B!G12426
RCEP B	2026	2026	6,7	B!H12426
RCEP B	2027	2027	6	B!I12426
RCEP C	2022	2022	10	C!D12426
RCEP C	2023	2023	10	C!E12426
RCEP C	2024	2024	10	C!F12426
RCEP C	2025	2025	10	C!G12426
RCEP C	2026	2026	10	C!H12426
RCEP C	2027	2027	10	C!I12426

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D12425
RCEP D	2023	2023	8,8	D!E12425
RCEP D	2024	2024	8,1	D!F12425
RCEP D	2025	2025	7,5	D!G12425
RCEP D	2026	2026	6,9	D!H12425
RCEP D	2027	2027	6,3	D!I12425
RCEP E	2022	2022	9,3	E!D12429
RCEP E	2023	2023	8,7	E!E12429
RCEP E	2024	2024	8	E!F12429
RCEP E	2025	2025	7,3	E!G12429
RCEP E	2026	2026	6,7	E!H12429
RCEP E	2027	2027	6	E!I12429
RCEP F	2022	2022	9,3	F!D12426
RCEP F	2023	2023	8,7	F!E12426
RCEP F	2024	2024	8	F!F12426
RCEP F	2025	2025	7,3	F!G12426
RCEP F	2026	2026	6,7	F!H12426
RCEP F	2027	2027	6	F!I12426
VIFTA	2024	2024	0	VI!F11497
VIFTA	2025	2025	0	VI!G11497
VIFTA	2026	2026	0	VI!H11497
VIFTA	2027	2027	0	VI!I11497

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	RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8413.50 has 4 lines; 8413.50.32 is distinguished from its siblings by: Not electrically operated.	8413.50.31 Electrically operated; 8413.50.40 Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h; 8413.50.90 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 8413.50.32. 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 10% for 8413.50.32 was checked against BT2026 (cell BT2026!N13121), 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.