Vietnam Tariff Intelligence

HS 8413.60.40 detail

HS code	8413.60.40
Description	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Other rotary positive displacement pumps: / - - Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h
Unit	chiếc
Generated	03/11/2026 05:39:57
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/84136040/

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!K13128
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13128
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13128
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
AKFTA	0	0%	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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12411

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12354
ATIGA	2023	2023	0	AT!F12354
ATIGA	2024	2024	0	AT!G12354
ATIGA	2025	2025	0	AT!H12354
ATIGA	2026	2026	0	AT!I12354
ATIGA	2027	2027	0	AT!J12354
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12408
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12408
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12408
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12408
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12408
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12408
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12409
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12409
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12409
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12409
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12409
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12409
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12410
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12360
AIFTA	30/12/2022	2022	8	AI!F12366
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G12366
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H12366
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I12366
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J12366
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K12366

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12399
VKFTA	2023	2023	0	VK!F12399
VKFTA	2024	2024	0	VK!G12399
VKFTA	2025	2025	0	VK!H12399
VKFTA	2026	2026	0	VK!I12399
VKFTA	2027	2027	0	VK!J12399
VCFTA	2022	2022	2	VC!D12446
VCFTA	2023	2023	1	VC!E12446
VCFTA	2024	2024	0	VC!F12446
VCFTA	2025	2025	0	VC!G12446
VCFTA	2026	2026	0	VC!H12446
VCFTA	2027	2027	0	VC!I12446
VN-EAEU	2022	2022	0	EAV!D12431
VN-EAEU	2023	2023	0	EAV!E12431
VN-EAEU	2024	2024	0	EAV!F12431
VN-EAEU	2025	2025	0	EAV!G12431
VN-EAEU	2026	2026	0	EAV!H12431
VN-EAEU	2027	2027	0	EAV!I12431
AHKFTA	2022	2022	6	AKH!D12431
AHKFTA	2023	2023	4	AKH!E12431
AHKFTA	2024	2024	4	AKH!F12431
AHKFTA	2025	2025	2	AKH!G12431
AHKFTA	2026	2026	2	AKH!H12431
AHKFTA	2027	2027	0	AKH!I12431
EVFTA	2022	2022	5	EV-NK!D12446
EVFTA	2023	2023	3,3	EV-NK!E12446

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F12446
EVFTA	2025	2025	0	EV-NK!G12446
EVFTA	2026	2026	0	EV-NK!H12446
EVFTA	2027	2027	0	EV-NK!I12446
UKVFTA	2022	2022	5	UKV!D12445
UKVFTA	2023	2023	3,3	UKV!E12445
UKVFTA	2024	2024	1,6	UKV!F12445
UKVFTA	2025	2025	0	UKV!G12445
UKVFTA	2026	2026	0	UKV!H12445
UKVFTA	2027	2027	0	UKV!I12445
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12425
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12425
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12425
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12425
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12425
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12425
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12425
RCEP A	2022	2022	9	RCEPT-A!D12433
RCEP A	2023	2023	8	RCEPT-A!E12433
RCEP A	2024	2024	7	RCEPT-A!F12433
RCEP A	2025	2025	6	RCEPT-A!G12433
RCEP A	2026	2026	5	RCEPT-A!H12433
RCEP A	2027	2027	4	RCEPT-A!I12433
RCEP B	2022	2022	9	B!D12433
RCEP B	2023	2023	8	B!E12433
RCEP B	2024	2024	7	B!F12433

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	6	B!G12433
RCEP B	2026	2026	5	B!H12433
RCEP B	2027	2027	4	B!I12433
RCEP C	2022	2022	9	C!D12433
RCEP C	2023	2023	8	C!E12433
RCEP C	2024	2024	7	C!F12433
RCEP C	2025	2025	6	C!G12433
RCEP C	2026	2026	5	C!H12433
RCEP C	2027	2027	4	C!I12433
RCEP D	2022	2022	9,1	D!D12432
RCEP D	2023	2023	8,2	D!E12432
RCEP D	2024	2024	7,3	D!F12432
RCEP D	2025	2025	6,4	D!G12432
RCEP D	2026	2026	5,5	D!H12432
RCEP D	2027	2027	4,5	D!I12432
RCEP E	2022	2022	9	E!D12436
RCEP E	2023	2023	8	E!E12436
RCEP E	2024	2024	7	E!F12436
RCEP E	2025	2025	6	E!G12436
RCEP E	2026	2026	5	E!H12436
RCEP E	2027	2027	4	E!I12436
RCEP F	2022	2022	9	F!D12433
RCEP F	2023	2023	8	F!E12433
RCEP F	2024	2024	7	F!F12433
RCEP F	2025	2025	6	F!G12433
RCEP F	2026	2026	5	F!H12433

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4	F!I12433
VIFTA	2024	2024	8,6	VI!F11504
VIFTA	2025	2025	7.1	VI!G11504
VIFTA	2026	2026	5.7	VI!H11504
VIFTA	2027	2027	4.3	VI!I11504

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8413.60 has 4 lines; 8413.60.40 is distinguished from its siblings by: Water pumps, with a flow rate exceeding 8,000 m3/h but not exceeding 13,000 m3/h.	8413.60.31 Electrically operated; 8413.60.32 Not electrically operated; 8413.60.90 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 8413.60.40. 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 8413.60.40 was checked against BT2026 (cell BT2026!N13128), 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.