Vietnam Tariff Intelligence

HS 8413.91.20 detail

HS code	8413.91.20
Description	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Parts: / - - Of pumps: / - - - Of pumps of subheadings 8413.20.20 and 8413.20.90
Unit	chiếc
Generated	12/11/2026 10:04:03
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/84139120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13159
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13159
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13159
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	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
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 D)	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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	15	15%	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)		5	AC!E12442

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12385
ATIGA	2023	2023	0	AT!F12385
ATIGA	2024	2024	0	AT!G12385
ATIGA	2025	2025	0	AT!H12385
ATIGA	2026	2026	0	AT!I12385
ATIGA	2027	2027	0	AT!J12385
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E12439
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12439
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12439
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12439
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12439
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12439
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12440
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12440
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12440
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12440
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12440
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12440
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12441
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12391
AIFTA	30/12/2022	2022	16	AI!F12397
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G12397
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H12397
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I12397
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J12397
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K12397

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E12430
VKFTA	2023	2023	5	VK!F12430
VKFTA	2024	2024	5	VK!G12430
VKFTA	2025	2025	5	VK!H12430
VKFTA	2026	2026	5	VK!I12430
VKFTA	2027	2027	5	VK!J12430
VCFTA	2022	2022	5	VC!D12477
VCFTA	2023	2023	5	VC!E12477
VCFTA	2024	2024	0	VC!F12477
VCFTA	2025	2025	0	VC!G12477
VCFTA	2026	2026	0	VC!H12477
VCFTA	2027	2027	0	VC!I12477
VN-EAEU	2022	2022	0	EAV!D12462
VN-EAEU	2023	2023	0	EAV!E12462
VN-EAEU	2024	2024	0	EAV!F12462
VN-EAEU	2025	2025	0	EAV!G12462
VN-EAEU	2026	2026	0	EAV!H12462
VN-EAEU	2027	2027	0	EAV!I12462
AHKFTA	2022	2022	5	AKH!D12462
AHKFTA	2023	2023	5	AKH!E12462
AHKFTA	2024	2024	5	AKH!F12462
AHKFTA	2025	2025	5	AKH!G12462
AHKFTA	2026	2026	5	AKH!H12462
AHKFTA	2027	2027	5	AKH!I12462
EVFTA	2022	2022	1,2	EV-NK!D12477
EVFTA	2023	2023	0	EV-NK!E12477

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12477
EVFTA	2025	2025	0	EV-NK!G12477
EVFTA	2026	2026	0	EV-NK!H12477
EVFTA	2027	2027	0	EV-NK!I12477
UKVFTA	2022	2022	1,2	UKV!D12476
UKVFTA	2023	2023	0	UKV!E12476
UKVFTA	2024	2024	0	UKV!F12476
UKVFTA	2025	2025	0	UKV!G12476
UKVFTA	2026	2026	0	UKV!H12476
UKVFTA	2027	2027	0	UKV!I12476
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12456
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12456
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12456
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12456
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12456
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12456
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12456
RCEP A	2022	2022	5	RCEPT-A!D12464
RCEP A	2023	2023	5	RCEPT-A!E12464
RCEP A	2024	2024	5	RCEPT-A!F12464
RCEP A	2025	2025	5	RCEPT-A!G12464
RCEP A	2026	2026	5	RCEPT-A!H12464
RCEP A	2027	2027	5	RCEPT-A!I12464
RCEP B	2022	2022	5	B!D12464
RCEP B	2023	2023	5	B!E12464
RCEP B	2024	2024	5	B!F12464

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	5	B!G12464
RCEP B	2026	2026	5	B!H12464
RCEP B	2027	2027	5	B!I12464
RCEP C	2022	2022	5	C!D12464
RCEP C	2023	2023	5	C!E12464
RCEP C	2024	2024	5	C!F12464
RCEP C	2025	2025	5	C!G12464
RCEP C	2026	2026	5	C!H12464
RCEP C	2027	2027	5	C!I12464
RCEP D	2022	2022	5	D!D12463
RCEP D	2023	2023	5	D!E12463
RCEP D	2024	2024	5	D!F12463
RCEP D	2025	2025	5	D!G12463
RCEP D	2026	2026	5	D!H12463
RCEP D	2027	2027	5	D!I12463
RCEP E	2022	2022	5	E!D12467
RCEP E	2023	2023	5	E!E12467
RCEP E	2024	2024	5	E!F12467
RCEP E	2025	2025	5	E!G12467
RCEP E	2026	2026	5	E!H12467
RCEP E	2027	2027	5	E!I12467
RCEP F	2022	2022	5	F!D12464
RCEP F	2023	2023	5	F!E12464
RCEP F	2024	2024	5	F!F12464
RCEP F	2025	2025	5	F!G12464
RCEP F	2026	2026	5	F!H12464

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	5	F!I12464
VIFTA	2024	2024	0	VI!F11535
VIFTA	2025	2025	0	VI!G11535
VIFTA	2026	2026	0	VI!H11535
VIFTA	2027	2027	0	VI!I11535

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	ACFTA 5%, AHKFTA 5%, AKFTA 5%, RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%, VKFTA 5%, AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 8413.91 has 5 lines; 8413.91.20 is distinguished from its siblings by: Of pumps of subheadings 8413.20.20 and 8413.20.90.	8413.91.10 Of pumps of subheading 8413.20.10; 8413.91.30 Of pumps of subheadings 8413.70.11 and 8413.70.19; 8413.91.40 Of other centrifugal pumps; 8413.91.90 Of other 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8413.91.20. 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 5% for 8413.91.20 was checked against BT2026 (cell BT2026!N13159), 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.