

## HS 8413.91.30 detail

|                     |                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8413.91.30                                                                                                                                                              |
| Description         | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Parts: / - - Of pumps: / - - - Of pumps of subheadings 8413.70.11 and 8413.70.19 |
| Unit                | chiếc                                                                                                                                                                   |
| Generated           | 31/10/2026 09:10:13                                                                                                                                                     |
| 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                | <a href="https://vietnamtariff.com/hs-code/84139130/">https://vietnamtariff.com/hs-code/84139130/</a>                                                                   |

### 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!K13160 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N13160 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13160 |
| 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 |
| VIFTA          | 0            | 0%      | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA         | 1            | 1%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 2,7          | 2.7%    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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 |
| 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          | 7.5          | 7.5%    | 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!E12443 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E12386   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F12386   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G12386   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H12386   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I12386   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J12386   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E12440   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F12440   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G12440   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H12440   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I12440   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J12440   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E12441   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F12441   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G12441   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H12441   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I12441   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J12441   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F12442   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H12392 |
| AIFTA   | 30/12/2022                             | 2022 | 8            | AI!F12398   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 7.5          | AI!G12398   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 7.5          | AI!H12398   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 7.5          | AI!I12398   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 7.5          | AI!J12398   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 7.5          | AI!K12398   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 5            | VK!E12431    |
| VKFTA   | 2023   | 2023 | 5            | VK!F12431    |
| VKFTA   | 2024   | 2024 | 5            | VK!G12431    |
| VKFTA   | 2025   | 2025 | 5            | VK!H12431    |
| VKFTA   | 2026   | 2026 | 5            | VK!I12431    |
| VKFTA   | 2027   | 2027 | 5            | VK!J12431    |
| VCFTA   | 2022   | 2022 | 5            | VC!D12478    |
| VCFTA   | 2023   | 2023 | 5            | VC!E12478    |
| VCFTA   | 2024   | 2024 | 0            | VC!F12478    |
| VCFTA   | 2025   | 2025 | 0            | VC!G12478    |
| VCFTA   | 2026   | 2026 | 0            | VC!H12478    |
| VCFTA   | 2027   | 2027 | 0            | VC!I12478    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D12463   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E12463   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F12463   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G12463   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H12463   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I12463   |
| AHKFTA  | 2022   | 2022 | 3            | AKH!D12463   |
| AHKFTA  | 2023   | 2023 | 2            | AKH!E12463   |
| AHKFTA  | 2024   | 2024 | 2            | AKH!F12463   |
| AHKFTA  | 2025   | 2025 | 1            | AKH!G12463   |
| AHKFTA  | 2026   | 2026 | 1            | AKH!H12463   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I12463   |
| EVFTA   | 2022   | 2022 | 1,2          | EV-NK!D12478 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E12478 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F12478   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G12478   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H12478   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I12478   |
| UKVFTA | 2022   | 2022           | 1,2          | UKV!D12477     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E12477     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F12477     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G12477     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H12477     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I12477     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D12457   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E12457   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F12457   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G12457   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H12457   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I12457   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J12457   |
| RCEP A | 2022   | 2022           | 4,5          | RCEPT-A!D12465 |
| RCEP A | 2023   | 2023           | 4            | RCEPT-A!E12465 |
| RCEP A | 2024   | 2024           | 3,5          | RCEPT-A!F12465 |
| RCEP A | 2025   | 2025           | 3            | RCEPT-A!G12465 |
| RCEP A | 2026   | 2026           | 2,5          | RCEPT-A!H12465 |
| RCEP A | 2027   | 2027           | 2            | RCEPT-A!I12465 |
| RCEP B | 2022   | 2022           | 4,5          | B!D12465       |
| RCEP B | 2023   | 2023           | 4            | B!E12465       |
| RCEP B | 2024   | 2024           | 3,5          | B!F12465       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 3            | B!G12465 |
| RCEP B | 2026   | 2026 | 2,5          | B!H12465 |
| RCEP B | 2027   | 2027 | 2            | B!I12465 |
| RCEP C | 2022   | 2022 | 4,5          | C!D12465 |
| RCEP C | 2023   | 2023 | 4            | C!E12465 |
| RCEP C | 2024   | 2024 | 3,5          | C!F12465 |
| RCEP C | 2025   | 2025 | 3            | C!G12465 |
| RCEP C | 2026   | 2026 | 2,5          | C!H12465 |
| RCEP C | 2027   | 2027 | 2            | C!I12465 |
| RCEP D | 2022   | 2022 | 4,5          | D!D12464 |
| RCEP D | 2023   | 2023 | 4,1          | D!E12464 |
| RCEP D | 2024   | 2024 | 3,6          | D!F12464 |
| RCEP D | 2025   | 2025 | 3,2          | D!G12464 |
| RCEP D | 2026   | 2026 | 2,7          | D!H12464 |
| RCEP D | 2027   | 2027 | 2,3          | D!I12464 |
| RCEP E | 2022   | 2022 | 4,5          | E!D12468 |
| RCEP E | 2023   | 2023 | 4            | E!E12468 |
| RCEP E | 2024   | 2024 | 3,5          | E!F12468 |
| RCEP E | 2025   | 2025 | 3            | E!G12468 |
| RCEP E | 2026   | 2026 | 2,5          | E!H12468 |
| RCEP E | 2027   | 2027 | 2            | E!I12468 |
| RCEP F | 2022   | 2022 | 4,5          | F!D12465 |
| RCEP F | 2023   | 2023 | 4            | F!E12465 |
| RCEP F | 2024   | 2024 | 3,5          | F!F12465 |
| RCEP F | 2025   | 2025 | 3            | F!G12465 |
| RCEP F | 2026   | 2026 | 2,5          | F!H12465 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 2            | FII12465  |
| VIFTA  | 2024   | 2024 | 0            | VIIF11536 |
| VIFTA  | 2025   | 2025 | 0            | VIIG11536 |
| VIFTA  | 2026   | 2026 | 0            | VIIH11536 |
| VIFTA  | 2027   | 2027 | 0            | VIII11536 |

## 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                          | AKFTA 5%, VKFTA 5%, AIFTA 7.5%: 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; 8413.91.30 is distinguished from its siblings by: Of pumps of subheadings 8413.70.11 and 8413.70.19.                         | 8413.91.10 Of pumps of subheading 8413.20.10; 8413.91.20 Of pumps of subheadings 8413.20.20 and 8413.20.90; 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 |
| HS-005    | BLUE   | Chapter 98 equivalent exists                         | 8413.91.30 corresponds to Chapter 98 code 9818.20.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                                      | - Bộ phận của bơm thuộc phân nhóm 8413.70.11 và 8413.70.19                                                                                                                   | 26/2023/NĐ-CP   | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                            | 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 8413.91.30. 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 8413.91.30 was checked against BT2026 (cell BT2026!N13160), 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.