Vietnam Tariff Intelligence

HS 8413.91.40 detail

HS code	8413.91.40
Description	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Parts: / - - Of pumps: / - - - Of other centrifugal pumps
Unit	chiếc
Generated	08/11/2026 03:28:32
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/84139140/

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!K13161
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13161
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13161
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
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
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
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
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!E12444
ATIGA	2022	2022	0	AT!E12387

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F12387
ATIGA	2024	2024	0	AT!G12387
ATIGA	2025	2025	0	AT!H12387
ATIGA	2026	2026	0	AT!I12387
ATIGA	2027	2027	0	AT!J12387
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12441
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12441
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12441
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12441
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12441
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12441
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12442
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12442
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12442
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12442
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12442
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12442
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12443
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12393
AIFTA	30/12/2022	2022	8	AI!F12399
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G12399
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H12399
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I12399
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J12399
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K12399
VKFTA	2022	2022	1	VK!E12432

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0,5	VK!F12432
VKFTA	2024	2024	0	VK!G12432
VKFTA	2025	2025	0	VK!H12432
VKFTA	2026	2026	0	VK!I12432
VKFTA	2027	2027	0	VK!J12432
VCFTA	2022	2022	5	VC!D12479
VCFTA	2023	2023	5	VC!E12479
VCFTA	2024	2024	0	VC!F12479
VCFTA	2025	2025	0	VC!G12479
VCFTA	2026	2026	0	VC!H12479
VCFTA	2027	2027	0	VC!I12479
VN-EAEU	2022	2022	0	EAV!D12464
VN-EAEU	2023	2023	0	EAV!E12464
VN-EAEU	2024	2024	0	EAV!F12464
VN-EAEU	2025	2025	0	EAV!G12464
VN-EAEU	2026	2026	0	EAV!H12464
VN-EAEU	2027	2027	0	EAV!I12464
AHKFTA	2022	2022	3	AKH!D12464
AHKFTA	2023	2023	2	AKH!E12464
AHKFTA	2024	2024	2	AKH!F12464
AHKFTA	2025	2025	1	AKH!G12464
AHKFTA	2026	2026	1	AKH!H12464
AHKFTA	2027	2027	0	AKH!I12464
EVFTA	2022	2022	1,2	EV-NK!D12479
EVFTA	2023	2023	0	EV-NK!E12479
EVFTA	2024	2024	0	EV-NK!F12479

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12479
EVFTA	2026	2026	0	EV-NK!H12479
EVFTA	2027	2027	0	EV-NK!I12479
UKVFTA	2022	2022	1,2	UKV!D12478
UKVFTA	2023	2023	0	UKV!E12478
UKVFTA	2024	2024	0	UKV!F12478
UKVFTA	2025	2025	0	UKV!G12478
UKVFTA	2026	2026	0	UKV!H12478
UKVFTA	2027	2027	0	UKV!I12478
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12458
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12458
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12458
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12458
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12458
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12458
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12458
RCEP A	2022	2022	4,5	RCEPT-A!D12466
RCEP A	2023	2023	4	RCEPT-A!E12466
RCEP A	2024	2024	3,5	RCEPT-A!F12466
RCEP A	2025	2025	3	RCEPT-A!G12466
RCEP A	2026	2026	2,5	RCEPT-A!H12466
RCEP A	2027	2027	2	RCEPT-A!I12466
RCEP B	2022	2022	4,5	B!D12466
RCEP B	2023	2023	4	B!E12466
RCEP B	2024	2024	3,5	B!F12466
RCEP B	2025	2025	3	B!G12466

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	2,5	B!H12466
RCEP B	2027	2027	2	B!I12466
RCEP C	2022	2022	4,5	C!D12466
RCEP C	2023	2023	4	C!E12466
RCEP C	2024	2024	3,5	C!F12466
RCEP C	2025	2025	3	C!G12466
RCEP C	2026	2026	2,5	C!H12466
RCEP C	2027	2027	2	C!I12466
RCEP D	2022	2022	4,5	D!D12465
RCEP D	2023	2023	4,1	D!E12465
RCEP D	2024	2024	3,6	D!F12465
RCEP D	2025	2025	3,2	D!G12465
RCEP D	2026	2026	2,7	D!H12465
RCEP D	2027	2027	2,3	D!I12465
RCEP E	2022	2022	4,5	E!D12469
RCEP E	2023	2023	4	E!E12469
RCEP E	2024	2024	3,5	E!F12469
RCEP E	2025	2025	3	E!G12469
RCEP E	2026	2026	2,5	E!H12469
RCEP E	2027	2027	2	E!I12469
RCEP F	2022	2022	4,5	F!D12466
RCEP F	2023	2023	4	F!E12466
RCEP F	2024	2024	3,5	F!F12466
RCEP F	2025	2025	3	F!G12466
RCEP F	2026	2026	2,5	F!H12466
RCEP F	2027	2027	2	F!I12466

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F11537
VIFTA	2025	2025	0	VI!G11537
VIFTA	2026	2026	0	VI!H11537
VIFTA	2027	2027	0	VI!I11537

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%, 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; 8413.91.40 is distinguished from its siblings by: Of other centrifugal pumps.	8413.91.10 Of pumps of subheading 8413.20.10; 8413.91.20 Of pumps of subheadings 8413.20.20 and 8413.20.90; 8413.91.30 Of pumps of subheadings 8413.70.11 and 8413.70.19; 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 8413.91.40. 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 5% for 8413.91.40 was checked against BT2026 (cell BT2026!N13161), 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.