Vietnam Tariff Intelligence

HS 8424.90.23 detail

HS code	8424.90.23
Description	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines / - Parts: / - - Of spray guns and similar appliances: / - - - Electrically operated: / - - - - Other
Unit	chiếc
Generated	02/11/2026 16:49:25
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/84249023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13580
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13580
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13580
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-LA)	0% (except LA)	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E12876
ATIGA	2022	2022	0	AT!E12817
ATIGA	2023	2023	0	AT!F12817
ATIGA	2024	2024	0	AT!G12817
ATIGA	2025	2025	0	AT!H12817
ATIGA	2026	2026	0	AT!I12817
ATIGA	2027	2027	0	AT!J12817
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12871
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12871
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12871
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12871

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12871
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12871
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12872
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12872
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12872
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12872
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12872
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12872
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12875
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12823
AIFTA	30/12/2022	2022	0	AI!F12831
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12831
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12831
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12831
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12831
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12831
VKFTA	2022	2022	0	VK!E12862
VKFTA	2023	2023	0	VK!F12862
VKFTA	2024	2024	0	VK!G12862
VKFTA	2025	2025	0	VK!H12862
VKFTA	2026	2026	0	VK!I12862
VKFTA	2027	2027	0	VK!J12862
VCFTA	2022	2022	0	VC!D12911
VCFTA	2023	2023	0	VC!E12911
VCFTA	2024	2024	0	VC!F12911
VCFTA	2025	2025	0	VC!G12911

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12911
VCFTA	2027	2027	0	VC!I12911
VN-EAEU	2022	2022	0	EAV!D12894
VN-EAEU	2023	2023	0	EAV!E12894
VN-EAEU	2024	2024	0	EAV!F12894
VN-EAEU	2025	2025	0	EAV!G12894
VN-EAEU	2026	2026	0	EAV!H12894
VN-EAEU	2027	2027	0	EAV!I12894
AHKFTA	2022	2022	0	AKH!D12894
AHKFTA	2023	2023	0	AKH!E12894
AHKFTA	2024	2024	0	AKH!F12894
AHKFTA	2025	2025	0	AKH!G12894
AHKFTA	2026	2026	0	AKH!H12894
AHKFTA	2027	2027	0	AKH!I12894
EVFTA	2022	2022	0	EV-NK!D12909
EVFTA	2023	2023	0	EV-NK!E12909
EVFTA	2024	2024	0	EV-NK!F12909
EVFTA	2025	2025	0	EV-NK!G12909
EVFTA	2026	2026	0	EV-NK!H12909
EVFTA	2027	2027	0	EV-NK!I12909
UKVFTA	2022	2022	0	UKV!D12908
UKVFTA	2023	2023	0	UKV!E12908
UKVFTA	2024	2024	0	UKV!F12908
UKVFTA	2025	2025	0	UKV!G12908
UKVFTA	2026	2026	0	UKV!H12908
UKVFTA	2027	2027	0	UKV!I12908

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12888
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12888
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12888
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12888
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12888
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12888
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12888
RCEP A	2022	2022	0	RCEPT-A!D12896
RCEP A	2023	2023	0	RCEPT-A!E12896
RCEP A	2024	2024	0	RCEPT-A!F12896
RCEP A	2025	2025	0	RCEPT-A!G12896
RCEP A	2026	2026	0	RCEPT-A!H12896
RCEP A	2027	2027	0	RCEPT-A!I12896
RCEP B	2022	2022	0	B!D12896
RCEP B	2023	2023	0	B!E12896
RCEP B	2024	2024	0	B!F12896
RCEP B	2025	2025	0	B!G12896
RCEP B	2026	2026	0	B!H12896
RCEP B	2027	2027	0	B!I12896
RCEP C	2022	2022	0	C!D12896
RCEP C	2023	2023	0	C!E12896
RCEP C	2024	2024	0	C!F12896
RCEP C	2025	2025	0	C!G12896
RCEP C	2026	2026	0	C!H12896
RCEP C	2027	2027	0	C!I12896
RCEP D	2022	2022	0	D!D12895

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12895
RCEP D	2024	2024	0	D!F12895
RCEP D	2025	2025	0	D!G12895
RCEP D	2026	2026	0	D!H12895
RCEP D	2027	2027	0	D!I12895
RCEP E	2022	2022	0	E!D12899
RCEP E	2023	2023	0	E!E12899
RCEP E	2024	2024	0	E!F12899
RCEP E	2025	2025	0	E!G12899
RCEP E	2026	2026	0	E!H12899
RCEP E	2027	2027	0	E!I12899
RCEP F	2022	2022	0	F!D12896
RCEP F	2023	2023	0	F!E12896
RCEP F	2024	2024	0	F!F12896
RCEP F	2025	2025	0	F!G12896
RCEP F	2026	2026	0	F!H12896
RCEP F	2027	2027	0	F!I12896
VIFTA	2024	2024	0	VI!F11958
VIFTA	2025	2025	0	VI!G11958
VIFTA	2026	2026	0	VI!H11958
VIFTA	2027	2027	0	VI!I11958

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 8424.90 has 11 lines; 8424.90.23 is distinguished from its siblings by: Other.	8424.90.10 Of fire extinguishers; 8424.90.21 Of goods of subheading 8424.20.11; 8424.90.24 Of goods of subheading 8424.20.21; 8424.90.29 Other; 8424.90.30 Of steam or sand blasting machines and similar jet projecting machines; 8424.90.93 Of goods of subheading 8424.82.10	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 8424.90.23. 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 0% for 8424.90.23 was checked against BT2026 (cell BT2026!N13580), 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.