

## HS 8413.60.40 detail

|                            |                                                                                                                                                                                                                         |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8413.60.40                                                                                                                                                                                                              |
| <b>Description</b>         | 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 |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                   |
| <b>Generated</b>           | 30/10/2026 14:24:16                                                                                                                                                                                                     |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                              |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                              |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/84136040/">https://vietnamtariff.com/hs-code/84136040/</a>                                                                                                                   |

### 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!!12433  |
| 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!!11504 |

## 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.