

HS 8481.90.23 detail

HS code	8481.90.23
Description	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves / - Parts: / - - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter: / - - - Bodies, other
Unit	chiếc
Generated	31/10/2026 09:34:14
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/84819023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14592
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14592
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14592
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
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	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E13944

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13885
ATIGA	2023	2023	0	AT!F13885
ATIGA	2024	2024	0	AT!G13885
ATIGA	2025	2025	0	AT!H13885
ATIGA	2026	2026	0	AT!I13885
ATIGA	2027	2027	0	AT!J13885
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13939
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13939
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13939
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13939
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13939
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13939
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13940
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13940
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13940
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13940
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13940
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13940
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13943
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13891
AIFTA	30/12/2022	2022	0	AI!F13899
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13899
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13899
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13899
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13899
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13899

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13930
VKFTA	2023	2023	0	VK!F13930
VKFTA	2024	2024	0	VK!G13930
VKFTA	2025	2025	0	VK!H13930
VKFTA	2026	2026	0	VK!I13930
VKFTA	2027	2027	0	VK!J13930
VCFTA	2022	2022	0	VC!D13985
VCFTA	2023	2023	0	VC!E13985
VCFTA	2024	2024	0	VC!F13985
VCFTA	2025	2025	0	VC!G13985
VCFTA	2026	2026	0	VC!H13985
VCFTA	2027	2027	0	VC!I13985
VN-EAEU	2022	2022	0	EAV!D13962
VN-EAEU	2023	2023	0	EAV!E13962
VN-EAEU	2024	2024	0	EAV!F13962
VN-EAEU	2025	2025	0	EAV!G13962
VN-EAEU	2026	2026	0	EAV!H13962
VN-EAEU	2027	2027	0	EAV!I13962
AHKFTA	2022	2022	2	AKH!D13962
AHKFTA	2023	2023	1	AKH!E13962
AHKFTA	2024	2024	1	AKH!F13962
AHKFTA	2025	2025	1	AKH!G13962
AHKFTA	2026	2026	1	AKH!H13962
AHKFTA	2027	2027	0	AKH!I13962
EVFTA	2022	2022	0	EV-NK!D13977
EVFTA	2023	2023	0	EV-NK!E13977

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13977
EVFTA	2025	2025	0	EV-NK!G13977
EVFTA	2026	2026	0	EV-NK!H13977
EVFTA	2027	2027	0	EV-NK!I13977
UKVFTA	2022	2022	0	UKV!D13976
UKVFTA	2023	2023	0	UKV!E13976
UKVFTA	2024	2024	0	UKV!F13976
UKVFTA	2025	2025	0	UKV!G13976
UKVFTA	2026	2026	0	UKV!H13976
UKVFTA	2027	2027	0	UKV!I13976
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13956
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13956
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13956
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13956
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13956
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13956
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13956
RCEP A	2022	2022	0	RCEPT-A!D13964
RCEP A	2023	2023	0	RCEPT-A!E13964
RCEP A	2024	2024	0	RCEPT-A!F13964
RCEP A	2025	2025	0	RCEPT-A!G13964
RCEP A	2026	2026	0	RCEPT-A!H13964
RCEP A	2027	2027	0	RCEPT-A!I13964
RCEP B	2022	2022	0	B!D13964
RCEP B	2023	2023	0	B!E13964
RCEP B	2024	2024	0	B!F13964

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13964
RCEP B	2026	2026	0	B!H13964
RCEP B	2027	2027	0	B!I13964
RCEP C	2022	2022	0	C!D13964
RCEP C	2023	2023	0	C!E13964
RCEP C	2024	2024	0	C!F13964
RCEP C	2025	2025	0	C!G13964
RCEP C	2026	2026	0	C!H13964
RCEP C	2027	2027	0	C!I13964
RCEP D	2022	2022	0	D!D13963
RCEP D	2023	2023	0	D!E13963
RCEP D	2024	2024	0	D!F13963
RCEP D	2025	2025	0	D!G13963
RCEP D	2026	2026	0	D!H13963
RCEP D	2027	2027	0	D!I13963
RCEP E	2022	2022	0	E!D13967
RCEP E	2023	2023	0	E!E13967
RCEP E	2024	2024	0	E!F13967
RCEP E	2025	2025	0	E!G13967
RCEP E	2026	2026	0	E!H13967
RCEP E	2027	2027	0	E!I13967
RCEP F	2022	2022	0	F!D13964
RCEP F	2023	2023	0	F!E13964
RCEP F	2024	2024	0	F!F13964
RCEP F	2025	2025	0	F!G13964
RCEP F	2026	2026	0	F!H13964

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	FI13964
VIFTA	2024	2024	0	VI12971
VIFTA	2025	2025	0	VI12971
VIFTA	2026	2026	0	VI12971
VIFTA	2027	2027	0	VI12971

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 8481.90 has 10 lines; 8481.90.23 is distinguished from its siblings by: Bodies, other.	8481.90.10 Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm; 8481.90.21 Bodies, for water taps; 8481.90.22 Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves; 8481.90.29 Other; 8481.90.31 Of copper or copper alloys; 8481.90.39 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 8481.90.23. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 8481.90.23 was checked against BT2026 (cell BT2026!N14592), 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.