Vietnam Tariff Intelligence

HS 8424.89.10 detail

HS code	8424.89.10
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 / - Other appliances: / - - Other: / - - - Hand-operated household sprayers of a capacity not exceeding 3 l
Unit	chiếc
Generated	10/11/2026 18:54:48
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://mail.vietnamtariff.com/hs-code/84248910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13570
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N13570
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13570
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
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!E12866

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12807
ATIGA	2023	2023	0	AT!F12807
ATIGA	2024	2024	0	AT!G12807
ATIGA	2025	2025	0	AT!H12807
ATIGA	2026	2026	0	AT!I12807
ATIGA	2027	2027	0	AT!J12807
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12861
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12861
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12862
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12862
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12862
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12862
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12862
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12862
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12865
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12813
AIFTA	30/12/2022	2022	0	AI!F12821
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12821
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12821
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12821
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12821
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12821

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12852
VKFTA	2023	2023	0	VK!F12852
VKFTA	2024	2024	0	VK!G12852
VKFTA	2025	2025	0	VK!H12852
VKFTA	2026	2026	0	VK!I12852
VKFTA	2027	2027	0	VK!J12852
VCFTA	2022	2022	1	VC!D12901
VCFTA	2023	2023	1	VC!E12901
VCFTA	2024	2024	0	VC!F12901
VCFTA	2025	2025	0	VC!G12901
VCFTA	2026	2026	0	VC!H12901
VCFTA	2027	2027	0	VC!I12901
VN-EAEU	2022	2022	0	EAV!D12884
VN-EAEU	2023	2023	0	EAV!E12884
VN-EAEU	2024	2024	0	EAV!F12884
VN-EAEU	2025	2025	0	EAV!G12884
VN-EAEU	2026	2026	0	EAV!H12884
VN-EAEU	2027	2027	0	EAV!I12884
AHKFTA	2022	2022	0	AKH!D12884
AHKFTA	2023	2023	0	AKH!E12884
AHKFTA	2024	2024	0	AKH!F12884
AHKFTA	2025	2025	0	AKH!G12884
AHKFTA	2026	2026	0	AKH!H12884
AHKFTA	2027	2027	0	AKH!I12884
EVFTA	2022	2022	3,5	EV-NK!D12899
EVFTA	2023	2023	2,3	EV-NK!E12899

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,1	EV-NK!F12899
EVFTA	2025	2025	0	EV-NK!G12899
EVFTA	2026	2026	0	EV-NK!H12899
EVFTA	2027	2027	0	EV-NK!I12899
UKVFTA	2022	2022	3,5	UKV!D12898
UKVFTA	2023	2023	2,3	UKV!E12898
UKVFTA	2024	2024	1,1	UKV!F12898
UKVFTA	2025	2025	0	UKV!G12898
UKVFTA	2026	2026	0	UKV!H12898
UKVFTA	2027	2027	0	UKV!I12898
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12878
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12878
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12878
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12878
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12878
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12878
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12878
RCEP A	2022	2022	0	RCEPT-A!D12886
RCEP A	2023	2023	0	RCEPT-A!E12886
RCEP A	2024	2024	0	RCEPT-A!F12886
RCEP A	2025	2025	0	RCEPT-A!G12886
RCEP A	2026	2026	0	RCEPT-A!H12886
RCEP A	2027	2027	0	RCEPT-A!I12886
RCEP B	2022	2022	0	B!D12886
RCEP B	2023	2023	0	B!E12886
RCEP B	2024	2024	0	B!F12886

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12886
RCEP B	2026	2026	0	B!H12886
RCEP B	2027	2027	0	B!I12886
RCEP C	2022	2022	0	C!D12886
RCEP C	2023	2023	0	C!E12886
RCEP C	2024	2024	0	C!F12886
RCEP C	2025	2025	0	C!G12886
RCEP C	2026	2026	0	C!H12886
RCEP C	2027	2027	0	C!I12886
RCEP D	2022	2022	0	D!D12885
RCEP D	2023	2023	0	D!E12885
RCEP D	2024	2024	0	D!F12885
RCEP D	2025	2025	0	D!G12885
RCEP D	2026	2026	0	D!H12885
RCEP D	2027	2027	0	D!I12885
RCEP E	2022	2022	0	E!D12889
RCEP E	2023	2023	0	E!E12889
RCEP E	2024	2024	0	E!F12889
RCEP E	2025	2025	0	E!G12889
RCEP E	2026	2026	0	E!H12889
RCEP E	2027	2027	0	E!I12889
RCEP F	2022	2022	0	F!D12886
RCEP F	2023	2023	0	F!E12886
RCEP F	2024	2024	0	F!F12886
RCEP F	2025	2025	0	F!G12886
RCEP F	2026	2026	0	F!H12886

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12886
VIFTA	2024	2024	0	VI!F11948
VIFTA	2025	2025	0	VI!G11948
VIFTA	2026	2026	0	VI!H11948
VIFTA	2027	2027	0	VI!I11948

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 8424.89 has 5 lines; 8424.89.10 is distinguished from its siblings by: Hand-operated household sprayers of a capacity not exceeding 3 l.	8424.89.20 Spray heads with dip tubes; 8424.89.40 Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components; 8424.89.50 Other, electrically operated; 8424.89.90 Other, not electrically operated	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 8424.89.10. 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 8% for 8424.89.10 was checked against BT2026 (cell BT2026!N13570), 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.