Vietnam Tariff Intelligence

HS 8424.89.40 detail

HS code	8424.89.40
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: / - - - Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components
Unit	chiếc
Generated	05/11/2026 15:48:22
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/84248940/

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!K13572
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13572
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13572
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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!E12868
ATIGA	2022	2022	0	AT!E12809
ATIGA	2023	2023	0	AT!F12809
ATIGA	2024	2024	0	AT!G12809
ATIGA	2025	2025	0	AT!H12809
ATIGA	2026	2026	0	AT!I12809
ATIGA	2027	2027	0	AT!J12809
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12863
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12863
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12863
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12863
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12863
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12863
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12864
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12864
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12864
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12864
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12864
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12864
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12867
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12815
AIFTA	30/12/2022	2022	0	AI!F12823
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12823
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12823
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12823
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12823
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12823

VKFTA	2022	2022	0	VK!E12854
VKFTA	2023	2023	0	VK!F12854
VKFTA	2024	2024	0	VK!G12854
VKFTA	2025	2025	0	VK!H12854
VKFTA	2026	2026	0	VK!I12854
VKFTA	2027	2027	0	VK!J12854
VCFTA	2022	2022	0	VC!D12903
VCFTA	2023	2023	0	VC!E12903
VCFTA	2024	2024	0	VC!F12903
VCFTA	2025	2025	0	VC!G12903
VCFTA	2026	2026	0	VC!H12903
VCFTA	2027	2027	0	VC!I12903
VN-EAEU	2022	2022	0	EAV!D12886
VN-EAEU	2023	2023	0	EAV!E12886
VN-EAEU	2024	2024	0	EAV!F12886
VN-EAEU	2025	2025	0	EAV!G12886
VN-EAEU	2026	2026	0	EAV!H12886
VN-EAEU	2027	2027	0	EAV!I12886
AHKFTA	2022	2022	0	AKH!D12886
AHKFTA	2023	2023	0	AKH!E12886
AHKFTA	2024	2024	0	AKH!F12886
AHKFTA	2025	2025	0	AKH!G12886
AHKFTA	2026	2026	0	AKH!H12886
AHKFTA	2027	2027	0	AKH!I12886
EVFTA	2022	2022	0	EV-NK!D12901
EVFTA	2023	2023	0	EV-NK!E12901
EVFTA	2024	2024	0	EV-NK!F12901

EVFTA	2025	2025	0	EV-NK!G12901
EVFTA	2026	2026	0	EV-NK!H12901
EVFTA	2027	2027	0	EV-NK!I12901
UKVFTA	2022	2022	0	UKV!D12900
UKVFTA	2023	2023	0	UKV!E12900
UKVFTA	2024	2024	0	UKV!F12900
UKVFTA	2025	2025	0	UKV!G12900
UKVFTA	2026	2026	0	UKV!H12900
UKVFTA	2027	2027	0	UKV!I12900
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12880
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12880
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12880
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12880
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12880
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12880
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12880
RCEP A	2022	2022	0	RCEPT-A!D12888
RCEP A	2023	2023	0	RCEPT-A!E12888
RCEP A	2024	2024	0	RCEPT-A!F12888
RCEP A	2025	2025	0	RCEPT-A!G12888
RCEP A	2026	2026	0	RCEPT-A!H12888
RCEP A	2027	2027	0	RCEPT-A!I12888
RCEP B	2022	2022	0	B!D12888
RCEP B	2023	2023	0	B!E12888
RCEP B	2024	2024	0	B!F12888
RCEP B	2025	2025	0	B!G12888
RCEP B	2026	2026	0	B!H12888

RCEP B	2027	2027	0	B!I12888
RCEP C	2022	2022	0	C!D12888
RCEP C	2023	2023	0	C!E12888
RCEP C	2024	2024	0	C!F12888
RCEP C	2025	2025	0	C!G12888
RCEP C	2026	2026	0	C!H12888
RCEP C	2027	2027	0	C!I12888
RCEP D	2022	2022	0	D!D12887
RCEP D	2023	2023	0	D!E12887
RCEP D	2024	2024	0	D!F12887
RCEP D	2025	2025	0	D!G12887
RCEP D	2026	2026	0	D!H12887
RCEP D	2027	2027	0	D!I12887
RCEP E	2022	2022	0	E!D12891
RCEP E	2023	2023	0	E!E12891
RCEP E	2024	2024	0	E!F12891
RCEP E	2025	2025	0	E!G12891
RCEP E	2026	2026	0	E!H12891
RCEP E	2027	2027	0	E!I12891
RCEP F	2022	2022	0	F!D12888
RCEP F	2023	2023	0	F!E12888
RCEP F	2024	2024	0	F!F12888
RCEP F	2025	2025	0	F!G12888
RCEP F	2026	2026	0	F!H12888
RCEP F	2027	2027	0	F!I12888
VIFTA	2024	2024	0	VI!F11950
VIFTA	2025	2025	0	VI!G11950

VIFTA	2026	2026	0	VI!H11950
VIFTA	2027	2027	0	VI!I11950

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; 8424.89.40 is distinguished from its siblings by: Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components.	8424.89.10 Hand-operated household sprayers of a capacity not exceeding 3 l; 8424.89.20 Spray heads with dip tubes; 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 8424.89.40. 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 0% for 8424.89.40 was checked against BT2026 (cell BT2026!N13572), 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.