Vietnam Tariff Intelligence

# HS 8413.91.40 detail

| | |
|---|---|
| **HS code** | 8413.91.40 |
| **Description** | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators / - Parts: / - - Of pumps: / - - - Of other centrifugal pumps |
| **Unit** | chiếc |
| **Generated** | 12/11/2026 03:26:07 |
| **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/84139140/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K13161 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13161 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13161 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| RCEP (Annex A) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 2,7 | 2.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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 |
| AIFTA | 7.5 | 7.5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |  | 0 | AC!E12444 |
| ATIGA | 2022 | 2022 | 0 | AT!E12387 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F12387 |
| ATIGA | 2024 | 2024 | 0 | AT!G12387 |
| ATIGA | 2025 | 2025 | 0 | AT!H12387 |
| ATIGA | 2026 | 2026 | 0 | AT!I12387 |
| ATIGA | 2027 | 2027 | 0 | AT!J12387 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12441 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12441 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12441 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12441 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12441 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12441 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12442 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12442 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12442 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12442 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12442 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12442 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F12443 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12393 |
| AIFTA | 30/12/2022 | 2022 | 8 | AI!F12399 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 7.5 | AI!G12399 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 7.5 | AI!H12399 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 7.5 | AI!I12399 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 7.5 | AI!J12399 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 7.5 | AI!K12399 |
| VKFTA | 2022 | 2022 | 1 | VK!E12432 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0,5 | VK!F12432 |
| VKFTA | 2024 | 2024 | 0 | VK!G12432 |
| VKFTA | 2025 | 2025 | 0 | VK!H12432 |
| VKFTA | 2026 | 2026 | 0 | VK!I12432 |
| VKFTA | 2027 | 2027 | 0 | VK!J12432 |
| VCFTA | 2022 | 2022 | 5 | VC!D12479 |
| VCFTA | 2023 | 2023 | 5 | VC!E12479 |
| VCFTA | 2024 | 2024 | 0 | VC!F12479 |
| VCFTA | 2025 | 2025 | 0 | VC!G12479 |
| VCFTA | 2026 | 2026 | 0 | VC!H12479 |
| VCFTA | 2027 | 2027 | 0 | VC!I12479 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12464 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12464 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12464 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12464 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12464 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12464 |
| AHKFTA | 2022 | 2022 | 3 | AKH!D12464 |
| AHKFTA | 2023 | 2023 | 2 | AKH!E12464 |
| AHKFTA | 2024 | 2024 | 2 | AKH!F12464 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G12464 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H12464 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12464 |
| EVFTA | 2022 | 2022 | 1,2 | EV-NK!D12479 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E12479 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F12479 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12479 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12479 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12479 |
| UKVFTA | 2022 | 2022 | 1,2 | UKV!D12478 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E12478 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F12478 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12478 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12478 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12478 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12458 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12458 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12458 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12458 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12458 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12458 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12458 |
| RCEP A | 2022 | 2022 | 4,5 | RCEPT-A!D12466 |
| RCEP A | 2023 | 2023 | 4 | RCEPT-A!E12466 |
| RCEP A | 2024 | 2024 | 3,5 | RCEPT-A!F12466 |
| RCEP A | 2025 | 2025 | 3 | RCEPT-A!G12466 |
| RCEP A | 2026 | 2026 | 2,5 | RCEPT-A!H12466 |
| RCEP A | 2027 | 2027 | 2 | RCEPT-A!I12466 |
| RCEP B | 2022 | 2022 | 4,5 | B!D12466 |
| RCEP B | 2023 | 2023 | 4 | B!E12466 |
| RCEP B | 2024 | 2024 | 3,5 | B!F12466 |
| RCEP B | 2025 | 2025 | 3 | B!G12466 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 2,5 | B!H12466 |
| RCEP B | 2027 | 2027 | 2 | B!I12466 |
| RCEP C | 2022 | 2022 | 4,5 | C!D12466 |
| RCEP C | 2023 | 2023 | 4 | C!E12466 |
| RCEP C | 2024 | 2024 | 3,5 | C!F12466 |
| RCEP C | 2025 | 2025 | 3 | C!G12466 |
| RCEP C | 2026 | 2026 | 2,5 | C!H12466 |
| RCEP C | 2027 | 2027 | 2 | C!I12466 |
| RCEP D | 2022 | 2022 | 4,5 | D!D12465 |
| RCEP D | 2023 | 2023 | 4,1 | D!E12465 |
| RCEP D | 2024 | 2024 | 3,6 | D!F12465 |
| RCEP D | 2025 | 2025 | 3,2 | D!G12465 |
| RCEP D | 2026 | 2026 | 2,7 | D!H12465 |
| RCEP D | 2027 | 2027 | 2,3 | D!I12465 |
| RCEP E | 2022 | 2022 | 4,5 | E!D12469 |
| RCEP E | 2023 | 2023 | 4 | E!E12469 |
| RCEP E | 2024 | 2024 | 3,5 | E!F12469 |
| RCEP E | 2025 | 2025 | 3 | E!G12469 |
| RCEP E | 2026 | 2026 | 2,5 | E!H12469 |
| RCEP E | 2027 | 2027 | 2 | E!I12469 |
| RCEP F | 2022 | 2022 | 4,5 | F!D12466 |
| RCEP F | 2023 | 2023 | 4 | F!E12466 |
| RCEP F | 2024 | 2024 | 3,5 | F!F12466 |
| RCEP F | 2025 | 2025 | 3 | F!G12466 |
| RCEP F | 2026 | 2026 | 2,5 | F!H12466 |
| RCEP F | 2027 | 2027 | 2 | F!I12466 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 0 | VI!F11537 |
| VIFTA | 2025 | 2025 | 0 | VI!G11537 |
| VIFTA | 2026 | 2026 | 0 | VI!H11537 |
| VIFTA | 2027 | 2027 | 0 | VI!I11537 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AKFTA 5%, AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8413.91 has 5 lines; 8413.91.40 is distinguished from its siblings by: Of other centrifugal pumps. | 8413.91.10 Of pumps of subheading 8413.20.10; 8413.91.20 Of pumps of subheadings 8413.20.20 and 8413.20.90; 8413.91.30 Of pumps of subheadings 8413.70.11 and 8413.70.19; 8413.91.90 Of other pumps | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8413.91.40. 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 5% for 8413.91.40 was checked against BT2026 (cell BT2026!N13161), 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.