Vietnam Tariff Intelligence

HS 8421.23.29 detail

HS code	8421.23.29
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for liquids: / - - Oil or petrol-filters for internal combustion engines: / - - - For motor vehicles of Chapter 87: / - - - - Other
Unit	chiếc
Generated	11/11/2026 20:19:29
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/84212329/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13462
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N13462
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13462
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 (-BN)	0% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-BN, KH)	0% (except BN, KH)	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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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!E12755
ATIGA	2022	2022	0	AT!E12696
ATIGA	2023	2023	0	AT!F12696
ATIGA	2024	2024	0	AT!G12696
ATIGA	2025	2025	0	AT!H12696
ATIGA	2026	2026	0	AT!I12696
ATIGA	2027	2027	0	AT!J12696
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12750
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12750
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12750
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12750

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12750
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12750
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12751
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12751
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12751
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12751
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12751
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12754
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12702
AIFTA	30/12/2022	2022	0	AI!F12710
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12710
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12710
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12710
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12710
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12710
VKFTA	2022	2022	0	VK!E12741
VKFTA	2023	2023	0	VK!F12741
VKFTA	2024	2024	0	VK!G12741
VKFTA	2025	2025	0	VK!H12741
VKFTA	2026	2026	0	VK!I12741
VKFTA	2027	2027	0	VK!J12741
VCFTA	2022	2022	3	VC!D12790
VCFTA	2023	2023	1	VC!E12790
VCFTA	2024	2024	0	VC!F12790
VCFTA	2025	2025	0	VC!G12790

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12790
VCFTA	2027	2027	0	VC!I12790
VN-EAEU	2022	2022	0	EAV!D12773
VN-EAEU	2023	2023	0	EAV!E12773
VN-EAEU	2024	2024	0	EAV!F12773
VN-EAEU	2025	2025	0	EAV!G12773
VN-EAEU	2026	2026	0	EAV!H12773
VN-EAEU	2027	2027	0	EAV!I12773
AHKFTA	2022	2022	9	AKH!D12773
AHKFTA	2023	2023	6	AKH!E12773
AHKFTA	2024	2024	6	AKH!F12773
AHKFTA	2025	2025	3	AKH!G12773
AHKFTA	2026	2026	3	AKH!H12773
AHKFTA	2027	2027	0	AKH!I12773
EVFTA	2022	2022	7,5	EV-NK!D12788
EVFTA	2023	2023	5	EV-NK!E12788
EVFTA	2024	2024	2,5	EV-NK!F12788
EVFTA	2025	2025	0	EV-NK!G12788
EVFTA	2026	2026	0	EV-NK!H12788
EVFTA	2027	2027	0	EV-NK!I12788
UKVFTA	2022	2022	7,5	UKV!D12787
UKVFTA	2023	2023	5	UKV!E12787
UKVFTA	2024	2024	2,5	UKV!F12787
UKVFTA	2025	2025	0	UKV!G12787
UKVFTA	2026	2026	0	UKV!H12787
UKVFTA	2027	2027	0	UKV!I12787

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12767
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12767
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12767
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12767
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12767
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12767
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12767
RCEP A	2022	2022	0	RCEPT-A!D12775
RCEP A	2023	2023	0	RCEPT-A!E12775
RCEP A	2024	2024	0	RCEPT-A!F12775
RCEP A	2025	2025	0	RCEPT-A!G12775
RCEP A	2026	2026	0	RCEPT-A!H12775
RCEP A	2027	2027	0	RCEPT-A!I12775
RCEP B	2022	2022	0	B!D12775
RCEP B	2023	2023	0	B!E12775
RCEP B	2024	2024	0	B!F12775
RCEP B	2025	2025	0	B!G12775
RCEP B	2026	2026	0	B!H12775
RCEP B	2027	2027	0	B!I12775
RCEP C	2022	2022	0	C!D12775
RCEP C	2023	2023	0	C!E12775
RCEP C	2024	2024	0	C!F12775
RCEP C	2025	2025	0	C!G12775
RCEP C	2026	2026	0	C!H12775
RCEP C	2027	2027	0	C!I12775
RCEP D	2022	2022	0	D!D12774

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12774
RCEP D	2024	2024	0	D!F12774
RCEP D	2025	2025	0	D!G12774
RCEP D	2026	2026	0	D!H12774
RCEP D	2027	2027	0	D!I12774
RCEP E	2022	2022	0	E!D12778
RCEP E	2023	2023	0	E!E12778
RCEP E	2024	2024	0	E!F12778
RCEP E	2025	2025	0	E!G12778
RCEP E	2026	2026	0	E!H12778
RCEP E	2027	2027	0	E!I12778
RCEP F	2022	2022	0	F!D12775
RCEP F	2023	2023	0	F!E12775
RCEP F	2024	2024	0	F!F12775
RCEP F	2025	2025	0	F!G12775
RCEP F	2026	2026	0	F!H12775
RCEP F	2027	2027	0	F!I12775
VIFTA	2024	2024	13.5	VI!F11840
VIFTA	2025	2025	12	VI!G11840
VIFTA	2026	2026	10.5	VI!H11840
VIFTA	2027	2027	9	VI!I11840

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8421.23 has 6 lines; 8421.23.29 is distinguished from its siblings by: Other.	8421.23.11 Oil filters; 8421.23.19 Other; 8421.23.21 Oil filters; 8421.23.91 Oil filters; 8421.23.99 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
HS-005	BLUE	Chapter 98 equivalent exists	8421.23.29 corresponds to Chapter 98 code 9849.26.19 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8421.23.29. 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 15% for 8421.23.29 was checked against BT2026 (cell BT2026!N13462), 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

Item policy

Item policy
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.