Vietnam Tariff Intelligence

HS 8421.31.90 detail

HS code	8421.31.90
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for gases: / - - Intake air filters for internal combustion engines: / - - - Other
Unit	chiếc
Generated	09/11/2026 19:14:40
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/84213190/

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!K13478
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13478
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13478
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12771
ATIGA	2022	2022	0	AT!E12712
ATIGA	2023	2023	0	AT!F12712
ATIGA	2024	2024	0	AT!G12712
ATIGA	2025	2025	0	AT!H12712
ATIGA	2026	2026	0	AT!I12712
ATIGA	2027	2027	0	AT!J12712
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12766
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12766
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12766

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12766
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12766
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12766
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12767
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12767
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12767
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12767
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12767
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12767
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12770
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12718
AIFTA	30/12/2022	2022	*	AI!F12726
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12726
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12726
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12726
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12726
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12726
VKFTA	2022	2022	0	VK!E12757
VKFTA	2023	2023	0	VK!F12757
VKFTA	2024	2024	0	VK!G12757
VKFTA	2025	2025	0	VK!H12757
VKFTA	2026	2026	0	VK!I12757
VKFTA	2027	2027	0	VK!J12757
VCFTA	2022	2022	0	VC!D12806
VCFTA	2023	2023	0	VC!E12806
VCFTA	2024	2024	0	VC!F12806

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12806
VCFTA	2026	2026	0	VC!H12806
VCFTA	2027	2027	0	VC!I12806
VN-EAEU	2022	2022	0	EAV!D12789
VN-EAEU	2023	2023	0	EAV!E12789
VN-EAEU	2024	2024	0	EAV!F12789
VN-EAEU	2025	2025	0	EAV!G12789
VN-EAEU	2026	2026	0	EAV!H12789
VN-EAEU	2027	2027	0	EAV!I12789
AHKFTA	2022	2022	0	AKH!D12789
AHKFTA	2023	2023	0	AKH!E12789
AHKFTA	2024	2024	0	AKH!F12789
AHKFTA	2025	2025	0	AKH!G12789
AHKFTA	2026	2026	0	AKH!H12789
AHKFTA	2027	2027	0	AKH!I12789
EVFTA	2022	2022	0	EV-NK!D12804
EVFTA	2023	2023	0	EV-NK!E12804
EVFTA	2024	2024	0	EV-NK!F12804
EVFTA	2025	2025	0	EV-NK!G12804
EVFTA	2026	2026	0	EV-NK!H12804
EVFTA	2027	2027	0	EV-NK!I12804
UKVFTA	2022	2022	0	UKV!D12803
UKVFTA	2023	2023	0	UKV!E12803
UKVFTA	2024	2024	0	UKV!F12803
UKVFTA	2025	2025	0	UKV!G12803
UKVFTA	2026	2026	0	UKV!H12803

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12803
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12783
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12783
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12783
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12783
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12783
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12783
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12783
RCEP A	2022	2022	0	RCEPT-A!D12791
RCEP A	2023	2023	0	RCEPT-A!E12791
RCEP A	2024	2024	0	RCEPT-A!F12791
RCEP A	2025	2025	0	RCEPT-A!G12791
RCEP A	2026	2026	0	RCEPT-A!H12791
RCEP A	2027	2027	0	RCEPT-A!I12791
RCEP B	2022	2022	0	B!D12791
RCEP B	2023	2023	0	B!E12791
RCEP B	2024	2024	0	B!F12791
RCEP B	2025	2025	0	B!G12791
RCEP B	2026	2026	0	B!H12791
RCEP B	2027	2027	0	B!I12791
RCEP C	2022	2022	0	C!D12791
RCEP C	2023	2023	0	C!E12791
RCEP C	2024	2024	0	C!F12791
RCEP C	2025	2025	0	C!G12791
RCEP C	2026	2026	0	C!H12791
RCEP C	2027	2027	0	C!I12791

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12790
RCEP D	2023	2023	0	D!E12790
RCEP D	2024	2024	0	D!F12790
RCEP D	2025	2025	0	D!G12790
RCEP D	2026	2026	0	D!H12790
RCEP D	2027	2027	0	D!I12790
RCEP E	2022	2022	0	E!D12794
RCEP E	2023	2023	0	E!E12794
RCEP E	2024	2024	0	E!F12794
RCEP E	2025	2025	0	E!G12794
RCEP E	2026	2026	0	E!H12794
RCEP E	2027	2027	0	E!I12794
RCEP F	2022	2022	0	F!D12791
RCEP F	2023	2023	0	F!E12791
RCEP F	2024	2024	0	F!F12791
RCEP F	2025	2025	0	F!G12791
RCEP F	2026	2026	0	F!H12791
RCEP F	2027	2027	0	F!I12791
VIFTA	2024	2024	0	VI!F11856
VIFTA	2025	2025	0	VI!G11856
VIFTA	2026	2026	0	VI!H11856
VIFTA	2027	2027	0	VI!I11856

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 8421.31 has 3 lines; 8421.31.90 is distinguished from its siblings by: Other.	8421.31.10 For machinery of heading 84.29 or 84.30; 8421.31.20 For motor vehicles of Chapter 87	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 8421.31.90. 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 8421.31.90 was checked against BT2026 (cell BT2026!N13478), 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.