Vietnam Tariff Intelligence

HS 8421.99.40 detail

HS code	8421.99.40
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Other: / - - - Of goods of subheading 8421.29.50
Unit	chiếc
Generated	03/11/2026 21:57:07
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://vietnamtariff.com/hs-code/84219940/

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!K13494
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13494
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13494
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 (-KH)	0% (except KH)	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(-KH)	0% (except 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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12787
ATIGA	2022	2022	0	AT!E12728
ATIGA	2023	2023	0	AT!F12728
ATIGA	2024	2024	0	AT!G12728
ATIGA	2025	2025	0	AT!H12728
ATIGA	2026	2026	0	AT!I12728
ATIGA	2027	2027	0	AT!J12728
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12782
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12782
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12782

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12782
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12782
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12782
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12783
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12783
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12783
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12783
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12783
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12783
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12786
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12734
AIFTA	30/12/2022	2022	0	AI!F12742
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12742
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12742
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12742
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12742
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12742
VKFTA	2022	2022	0	VK!E12773
VKFTA	2023	2023	0	VK!F12773
VKFTA	2024	2024	0	VK!G12773
VKFTA	2025	2025	0	VK!H12773
VKFTA	2026	2026	0	VK!I12773
VKFTA	2027	2027	0	VK!J12773
VCFTA	2022	2022	0	VC!D12822
VCFTA	2023	2023	0	VC!E12822
VCFTA	2024	2024	0	VC!F12822

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12822
VCFTA	2026	2026	0	VC!H12822
VCFTA	2027	2027	0	VC!I12822
VN-EAEU	2022	2022	0	EAV!D12805
VN-EAEU	2023	2023	0	EAV!E12805
VN-EAEU	2024	2024	0	EAV!F12805
VN-EAEU	2025	2025	0	EAV!G12805
VN-EAEU	2026	2026	0	EAV!H12805
VN-EAEU	2027	2027	0	EAV!I12805
AHKFTA	2022	2022	0	AKH!D12805
AHKFTA	2023	2023	0	AKH!E12805
AHKFTA	2024	2024	0	AKH!F12805
AHKFTA	2025	2025	0	AKH!G12805
AHKFTA	2026	2026	0	AKH!H12805
AHKFTA	2027	2027	0	AKH!I12805
EVFTA	2022	2022	0	EV-NK!D12820
EVFTA	2023	2023	0	EV-NK!E12820
EVFTA	2024	2024	0	EV-NK!F12820
EVFTA	2025	2025	0	EV-NK!G12820
EVFTA	2026	2026	0	EV-NK!H12820
EVFTA	2027	2027	0	EV-NK!I12820
UKVFTA	2022	2022	0	UKV!D12819
UKVFTA	2023	2023	0	UKV!E12819
UKVFTA	2024	2024	0	UKV!F12819
UKVFTA	2025	2025	0	UKV!G12819
UKVFTA	2026	2026	0	UKV!H12819

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12819
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12799
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12799
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12799
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12799
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12799
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12799
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12799
RCEP A	2022	2022	0	RCEPT-A!D12807
RCEP A	2023	2023	0	RCEPT-A!E12807
RCEP A	2024	2024	0	RCEPT-A!F12807
RCEP A	2025	2025	0	RCEPT-A!G12807
RCEP A	2026	2026	0	RCEPT-A!H12807
RCEP A	2027	2027	0	RCEPT-A!I12807
RCEP B	2022	2022	0	B!D12807
RCEP B	2023	2023	0	B!E12807
RCEP B	2024	2024	0	B!F12807
RCEP B	2025	2025	0	B!G12807
RCEP B	2026	2026	0	B!H12807
RCEP B	2027	2027	0	B!I12807
RCEP C	2022	2022	0	C!D12807
RCEP C	2023	2023	0	C!E12807
RCEP C	2024	2024	0	C!F12807
RCEP C	2025	2025	0	C!G12807
RCEP C	2026	2026	0	C!H12807
RCEP C	2027	2027	0	C!I12807

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12806
RCEP D	2023	2023	0	D!E12806
RCEP D	2024	2024	0	D!F12806
RCEP D	2025	2025	0	D!G12806
RCEP D	2026	2026	0	D!H12806
RCEP D	2027	2027	0	D!I12806
RCEP E	2022	2022	0	E!D12810
RCEP E	2023	2023	0	E!E12810
RCEP E	2024	2024	0	E!F12810
RCEP E	2025	2025	0	E!G12810
RCEP E	2026	2026	0	E!H12810
RCEP E	2027	2027	0	E!I12810
RCEP F	2022	2022	0	F!D12807
RCEP F	2023	2023	0	F!E12807
RCEP F	2024	2024	0	F!F12807
RCEP F	2025	2025	0	F!G12807
RCEP F	2026	2026	0	F!H12807
RCEP F	2027	2027	0	F!I12807
VIFTA	2024	2024	0	VI!F11872
VIFTA	2025	2025	0	VI!G11872
VIFTA	2026	2026	0	VI!H11872
VIFTA	2027	2027	0	VI!I11872

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 8421.99 has 12 lines; 8421.99.40 is distinguished from its siblings by: Of goods of subheading 8421.29.50.	8421.99.21 For subheading 8421.23.11 or 8421.23.21; 8421.99.29 Other; 8421.99.30 Of goods of subheading 8421.31; 8421.99.50 Of goods of subheading 8421.29.60; 8421.99.60 Of goods of subheading 8421.39.30; 8421.99.70 Of goods of subheading 8421.39.90	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8421.99.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8421.99.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8421.99.40. 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 8421.99.40 was checked against BT2026 (cell BT2026!N13494), 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.