Vietnam Tariff Intelligence

HS 8421.12.00 detail

HS code	8421.12.00
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Centrifuges, including centrifugal dryers: / - - Clothes-dryers
Unit	chiếc
Generated	07/11/2026 10:28:15
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/84211200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13441
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N13441
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13441
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,8	9.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.3	10.3%	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	22.5	22.5%	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!E12734

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12675
ATIGA	2023	2023	0	AT!F12675
ATIGA	2024	2024	0	AT!G12675
ATIGA	2025	2025	0	AT!H12675
ATIGA	2026	2026	0	AT!I12675
ATIGA	2027	2027	0	AT!J12675
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12729
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12729
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12729
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12730
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12730
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12730
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12730
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12730
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12730
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12681
AIFTA	30/12/2022	2022	24	AI!F12689
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12689
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12689
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12689
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12689
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12689

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E12720
VKFTA	2023	2023	5	VK!F12720
VKFTA	2024	2024	5	VK!G12720
VKFTA	2025	2025	5	VK!H12720
VKFTA	2026	2026	5	VK!I12720
VKFTA	2027	2027	5	VK!J12720
VCFTA	2022	2022	5	VC!D12769
VCFTA	2023	2023	2	VC!E12769
VCFTA	2024	2024	0	VC!F12769
VCFTA	2025	2025	0	VC!G12769
VCFTA	2026	2026	0	VC!H12769
VCFTA	2027	2027	0	VC!I12769
VN-EAEU	2022	2022	4,9	EAV!D12752
VN-EAEU	2023	2023	3,3	EAV!E12752
VN-EAEU	2024	2024	1,6	EAV!F12752
VN-EAEU	2025	2025	0	EAV!G12752
VN-EAEU	2026	2026	0	EAV!H12752
VN-EAEU	2027	2027	0	EAV!I12752
AHKFTA	2022	2022	11	AKH!D12752
AHKFTA	2023	2023	7	AKH!E12752
AHKFTA	2024	2024	7	AKH!F12752
AHKFTA	2025	2025	4	AKH!G12752
AHKFTA	2026	2026	4	AKH!H12752
AHKFTA	2027	2027	0	AKH!I12752
EVFTA	2022	2022	9	EV-NK!D12767
EVFTA	2023	2023	6	EV-NK!E12767

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3	EV-NK!F12767
EVFTA	2025	2025	0	EV-NK!G12767
EVFTA	2026	2026	0	EV-NK!H12767
EVFTA	2027	2027	0	EV-NK!I12767
UKVFTA	2022	2022	9	UKV!D12766
UKVFTA	2023	2023	6	UKV!E12766
UKVFTA	2024	2024	3	UKV!F12766
UKVFTA	2025	2025	0	UKV!G12766
UKVFTA	2026	2026	0	UKV!H12766
UKVFTA	2027	2027	0	UKV!I12766
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12746
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12746
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12746
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12746
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12746
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12746
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12746
RCEP A	2022	2022	16,2	RCEPT-A!D12754
RCEP A	2023	2023	14,4	RCEPT-A!E12754
RCEP A	2024	2024	12,6	RCEPT-A!F12754
RCEP A	2025	2025	10,8	RCEPT-A!G12754
RCEP A	2026	2026	9	RCEPT-A!H12754
RCEP A	2027	2027	7,2	RCEPT-A!I12754
RCEP B	2022	2022	16,2	B!D12754
RCEP B	2023	2023	14,4	B!E12754
RCEP B	2024	2024	12,6	B!F12754

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	10,8	B!G12754
RCEP B	2026	2026	9	B!H12754
RCEP B	2027	2027	7,2	B!I12754
RCEP C	2022	2022	16,2	C!D12754
RCEP C	2023	2023	14,4	C!E12754
RCEP C	2024	2024	12,6	C!F12754
RCEP C	2025	2025	10,8	C!G12754
RCEP C	2026	2026	9	C!H12754
RCEP C	2027	2027	7,2	C!I12754
RCEP D	2022	2022	16,4	D!D12753
RCEP D	2023	2023	14,7	D!E12753
RCEP D	2024	2024	13,1	D!F12753
RCEP D	2025	2025	11,5	D!G12753
RCEP D	2026	2026	9,8	D!H12753
RCEP D	2027	2027	8,2	D!I12753
RCEP E	2022	2022	16,2	E!D12757
RCEP E	2023	2023	14,4	E!E12757
RCEP E	2024	2024	12,6	E!F12757
RCEP E	2025	2025	10,8	E!G12757
RCEP E	2026	2026	9	E!H12757
RCEP E	2027	2027	7,2	E!I12757
RCEP F	2022	2022	16,2	F!D12754
RCEP F	2023	2023	14,4	F!E12754
RCEP F	2024	2024	12,6	F!F12754
RCEP F	2025	2025	10,8	F!G12754
RCEP F	2026	2026	9	F!H12754

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	7,2	F!I12754
VIFTA	2024	2024	15.4	VI!F11819
VIFTA	2025	2025	12.9	VI!G11819
VIFTA	2026	2026	10.3	VI!H11819
VIFTA	2027	2027	7.7	VI!I11819

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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
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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 8421.12.00. 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 18% for 8421.12.00 was checked against BT2026 (cell BT2026!N13441), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.