Vietnam Tariff Intelligence

HS 8421.21.22 detail

HS code	8421.21.22
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for liquids: / - - For filtering or purifying water: / - - - Of a capacity exceeding 500 l/h: / - - - - Electrically operated
Unit	chiếc
Generated	06/11/2026 01:03:43
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/84212122/

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!K13451
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13451
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13451
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
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!E12744
ATIGA	2022	2022	0	AT!E12685
ATIGA	2023	2023	0	AT!F12685
ATIGA	2024	2024	0	AT!G12685
ATIGA	2025	2025	0	AT!H12685
ATIGA	2026	2026	0	AT!I12685
ATIGA	2027	2027	0	AT!J12685
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12739
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12739
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12739

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12739
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12739
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12739
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12740
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12740
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12740
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12740
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12740
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12740
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12743
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12691
AIFTA	30/12/2022	2022	0	AI!F12699
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12699
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12699
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12699
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12699
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12699
VKFTA	2022	2022	0	VK!E12730
VKFTA	2023	2023	0	VK!F12730
VKFTA	2024	2024	0	VK!G12730
VKFTA	2025	2025	0	VK!H12730
VKFTA	2026	2026	0	VK!I12730
VKFTA	2027	2027	0	VK!J12730
VCFTA	2022	2022	5	VC!D12779
VCFTA	2023	2023	5	VC!E12779
VCFTA	2024	2024	0	VC!F12779

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12779
VCFTA	2026	2026	0	VC!H12779
VCFTA	2027	2027	0	VC!I12779
VN-EAEU	2022	2022	0	EAV!D12762
VN-EAEU	2023	2023	0	EAV!E12762
VN-EAEU	2024	2024	0	EAV!F12762
VN-EAEU	2025	2025	0	EAV!G12762
VN-EAEU	2026	2026	0	EAV!H12762
VN-EAEU	2027	2027	0	EAV!I12762
AHKFTA	2022	2022	0	AKH!D12762
AHKFTA	2023	2023	0	AKH!E12762
AHKFTA	2024	2024	0	AKH!F12762
AHKFTA	2025	2025	0	AKH!G12762
AHKFTA	2026	2026	0	AKH!H12762
AHKFTA	2027	2027	0	AKH!I12762
EVFTA	2022	2022	2,5	EV-NK!D12777
EVFTA	2023	2023	1,6	EV-NK!E12777
EVFTA	2024	2024	0,8	EV-NK!F12777
EVFTA	2025	2025	0	EV-NK!G12777
EVFTA	2026	2026	0	EV-NK!H12777
EVFTA	2027	2027	0	EV-NK!I12777
UKVFTA	2022	2022	2,5	UKV!D12776
UKVFTA	2023	2023	1,6	UKV!E12776
UKVFTA	2024	2024	0,8	UKV!F12776
UKVFTA	2025	2025	0	UKV!G12776
UKVFTA	2026	2026	0	UKV!H12776

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12776
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12756
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12756
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12756
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12756
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12756
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12756
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12756
RCEP A	2022	2022	0	RCEPT-A!D12764
RCEP A	2023	2023	0	RCEPT-A!E12764
RCEP A	2024	2024	0	RCEPT-A!F12764
RCEP A	2025	2025	0	RCEPT-A!G12764
RCEP A	2026	2026	0	RCEPT-A!H12764
RCEP A	2027	2027	0	RCEPT-A!I12764
RCEP B	2022	2022	0	B!D12764
RCEP B	2023	2023	0	B!E12764
RCEP B	2024	2024	0	B!F12764
RCEP B	2025	2025	0	B!G12764
RCEP B	2026	2026	0	B!H12764
RCEP B	2027	2027	0	B!I12764
RCEP C	2022	2022	0	C!D12764
RCEP C	2023	2023	0	C!E12764
RCEP C	2024	2024	0	C!F12764
RCEP C	2025	2025	0	C!G12764
RCEP C	2026	2026	0	C!H12764
RCEP C	2027	2027	0	C!I12764

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12763
RCEP D	2023	2023	0	D!E12763
RCEP D	2024	2024	0	D!F12763
RCEP D	2025	2025	0	D!G12763
RCEP D	2026	2026	0	D!H12763
RCEP D	2027	2027	0	D!I12763
RCEP E	2022	2022	0	E!D12767
RCEP E	2023	2023	0	E!E12767
RCEP E	2024	2024	0	E!F12767
RCEP E	2025	2025	0	E!G12767
RCEP E	2026	2026	0	E!H12767
RCEP E	2027	2027	0	E!I12767
RCEP F	2022	2022	0	F!D12764
RCEP F	2023	2023	0	F!E12764
RCEP F	2024	2024	0	F!F12764
RCEP F	2025	2025	0	F!G12764
RCEP F	2026	2026	0	F!H12764
RCEP F	2027	2027	0	F!I12764
VIFTA	2024	2024	0	VI!F11829
VIFTA	2025	2025	0	VI!G11829
VIFTA	2026	2026	0	VI!H11829
VIFTA	2027	2027	0	VI!I11829

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 8421.21 has 4 lines; 8421.21.22 is distinguished from its siblings by: Electrically operated.	8421.21.11 Filtering machinery and apparatus for domestic use; 8421.21.19 Other; 8421.21.23 Not electrically operated	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 8421.21.22. 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 8421.21.22 was checked against BT2026 (cell BT2026!N13451), 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.