Vietnam Tariff Intelligence

HS 8421.21.23 detail

HS code	8421.21.23
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: / - - - - Not electrically operated
Unit	chiếc
Generated	08/11/2026 17:14:06
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/84212123/

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!K13452
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N13452
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13452
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
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

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!E12745
ATIGA	2022	2022	0	AT!E12686
ATIGA	2023	2023	0	AT!F12686
ATIGA	2024	2024	0	AT!G12686
ATIGA	2025	2025	0	AT!H12686
ATIGA	2026	2026	0	AT!I12686
ATIGA	2027	2027	0	AT!J12686
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12740
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12740
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12740
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12740

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12740
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12740
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12741
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12741
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12741
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12741
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12741
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12741
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12744
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12692
AIFTA	30/12/2022	2022	0	AI!F12700
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12700
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12700
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12700
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12700
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12700
VKFTA	2022	2022	0	VK!E12731
VKFTA	2023	2023	0	VK!F12731
VKFTA	2024	2024	0	VK!G12731
VKFTA	2025	2025	0	VK!H12731
VKFTA	2026	2026	0	VK!I12731
VKFTA	2027	2027	0	VK!J12731
VCFTA	2022	2022	2	VC!D12780
VCFTA	2023	2023	1	VC!E12780
VCFTA	2024	2024	0	VC!F12780
VCFTA	2025	2025	0	VC!G12780

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12780
VCFTA	2027	2027	0	VC!I12780
VN-EAEU	2022	2022	0	EAV!D12763
VN-EAEU	2023	2023	0	EAV!E12763
VN-EAEU	2024	2024	0	EAV!F12763
VN-EAEU	2025	2025	0	EAV!G12763
VN-EAEU	2026	2026	0	EAV!H12763
VN-EAEU	2027	2027	0	EAV!I12763
AHKFTA	2022	2022	0	AKH!D12763
AHKFTA	2023	2023	0	AKH!E12763
AHKFTA	2024	2024	0	AKH!F12763
AHKFTA	2025	2025	0	AKH!G12763
AHKFTA	2026	2026	0	AKH!H12763
AHKFTA	2027	2027	0	AKH!I12763
EVFTA	2022	2022	5	EV-NK!D12778
EVFTA	2023	2023	3,3	EV-NK!E12778
EVFTA	2024	2024	1,6	EV-NK!F12778
EVFTA	2025	2025	0	EV-NK!G12778
EVFTA	2026	2026	0	EV-NK!H12778
EVFTA	2027	2027	0	EV-NK!I12778
UKVFTA	2022	2022	5	UKV!D12777
UKVFTA	2023	2023	3,3	UKV!E12777
UKVFTA	2024	2024	1,6	UKV!F12777
UKVFTA	2025	2025	0	UKV!G12777
UKVFTA	2026	2026	0	UKV!H12777
UKVFTA	2027	2027	0	UKV!I12777

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12757
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12757
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12757
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12757
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12757
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12757
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12757
RCEP A	2022	2022	0	RCEPT-A!D12765
RCEP A	2023	2023	0	RCEPT-A!E12765
RCEP A	2024	2024	0	RCEPT-A!F12765
RCEP A	2025	2025	0	RCEPT-A!G12765
RCEP A	2026	2026	0	RCEPT-A!H12765
RCEP A	2027	2027	0	RCEPT-A!I12765
RCEP B	2022	2022	0	B!D12765
RCEP B	2023	2023	0	B!E12765
RCEP B	2024	2024	0	B!F12765
RCEP B	2025	2025	0	B!G12765
RCEP B	2026	2026	0	B!H12765
RCEP B	2027	2027	0	B!I12765
RCEP C	2022	2022	0	C!D12765
RCEP C	2023	2023	0	C!E12765
RCEP C	2024	2024	0	C!F12765
RCEP C	2025	2025	0	C!G12765
RCEP C	2026	2026	0	C!H12765
RCEP C	2027	2027	0	C!I12765
RCEP D	2022	2022	0	D!D12764

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12764
RCEP D	2024	2024	0	D!F12764
RCEP D	2025	2025	0	D!G12764
RCEP D	2026	2026	0	D!H12764
RCEP D	2027	2027	0	D!I12764
RCEP E	2022	2022	0	E!D12768
RCEP E	2023	2023	0	E!E12768
RCEP E	2024	2024	0	E!F12768
RCEP E	2025	2025	0	E!G12768
RCEP E	2026	2026	0	E!H12768
RCEP E	2027	2027	0	E!I12768
RCEP F	2022	2022	0	F!D12765
RCEP F	2023	2023	0	F!E12765
RCEP F	2024	2024	0	F!F12765
RCEP F	2025	2025	0	F!G12765
RCEP F	2026	2026	0	F!H12765
RCEP F	2027	2027	0	F!I12765
VIFTA	2024	2024	0	VI!F11830
VIFTA	2025	2025	0	VI!G11830
VIFTA	2026	2026	0	VI!H11830
VIFTA	2027	2027	0	VI!I11830

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; 8421.21.23 is distinguished from its siblings by: Not electrically operated.	8421.21.11 Filtering machinery and apparatus for domestic use; 8421.21.19 Other; 8421.21.22 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 8421.21.23. 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 8421.21.23 was checked against BT2026 (cell BT2026!N13452), 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.