Vietnam Tariff Intelligence

HS 8421.23.11 detail

HS code	8421.23.11
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for liquids: / - - Oil or petrol-filters for internal combustion engines: / - - - For machinery of heading 84.29 or 84.30: / - - - - Oil filters
Unit	chiếc
Generated	11/11/2026 05:45:00
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/84212311/

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!K13458
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13458
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13458
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
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	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
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!E12751

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12692
ATIGA	2023	2023	0	AT!F12692
ATIGA	2024	2024	0	AT!G12692
ATIGA	2025	2025	0	AT!H12692
ATIGA	2026	2026	0	AT!I12692
ATIGA	2027	2027	0	AT!J12692
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12746
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12746
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12746
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12746
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12746
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12746
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12747
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12747
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12747
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12747
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12747
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12747
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12750
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12698
AIFTA	30/12/2022	2022	0	AI!F12706
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12706
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12706
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12706
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12706
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12706

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12737
VKFTA	2023	2023	0	VK!F12737
VKFTA	2024	2024	0	VK!G12737
VKFTA	2025	2025	0	VK!H12737
VKFTA	2026	2026	0	VK!I12737
VKFTA	2027	2027	0	VK!J12737
VCFTA	2022	2022	0	VC!D12786
VCFTA	2023	2023	0	VC!E12786
VCFTA	2024	2024	0	VC!F12786
VCFTA	2025	2025	0	VC!G12786
VCFTA	2026	2026	0	VC!H12786
VCFTA	2027	2027	0	VC!I12786
VN-EAEU	2022	2022	0	EAV!D12769
VN-EAEU	2023	2023	0	EAV!E12769
VN-EAEU	2024	2024	0	EAV!F12769
VN-EAEU	2025	2025	0	EAV!G12769
VN-EAEU	2026	2026	0	EAV!H12769
VN-EAEU	2027	2027	0	EAV!I12769
AHKFTA	2022	2022	0	AKH!D12769
AHKFTA	2023	2023	0	AKH!E12769
AHKFTA	2024	2024	0	AKH!F12769
AHKFTA	2025	2025	0	AKH!G12769
AHKFTA	2026	2026	0	AKH!H12769
AHKFTA	2027	2027	0	AKH!I12769
EVFTA	2022	2022	0	EV-NK!D12784
EVFTA	2023	2023	0	EV-NK!E12784

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12784
EVFTA	2025	2025	0	EV-NK!G12784
EVFTA	2026	2026	0	EV-NK!H12784
EVFTA	2027	2027	0	EV-NK!I12784
UKVFTA	2022	2022	0	UKV!D12783
UKVFTA	2023	2023	0	UKV!E12783
UKVFTA	2024	2024	0	UKV!F12783
UKVFTA	2025	2025	0	UKV!G12783
UKVFTA	2026	2026	0	UKV!H12783
UKVFTA	2027	2027	0	UKV!I12783
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12763
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12763
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12763
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12763
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12763
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12763
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12763
RCEP A	2022	2022	0	RCEPT-A!D12771
RCEP A	2023	2023	0	RCEPT-A!E12771
RCEP A	2024	2024	0	RCEPT-A!F12771
RCEP A	2025	2025	0	RCEPT-A!G12771
RCEP A	2026	2026	0	RCEPT-A!H12771
RCEP A	2027	2027	0	RCEPT-A!I12771
RCEP B	2022	2022	0	B!D12771
RCEP B	2023	2023	0	B!E12771
RCEP B	2024	2024	0	B!F12771

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12771
RCEP B	2026	2026	0	B!H12771
RCEP B	2027	2027	0	B!I12771
RCEP C	2022	2022	0	C!D12771
RCEP C	2023	2023	0	C!E12771
RCEP C	2024	2024	0	C!F12771
RCEP C	2025	2025	0	C!G12771
RCEP C	2026	2026	0	C!H12771
RCEP C	2027	2027	0	C!I12771
RCEP D	2022	2022	0	D!D12770
RCEP D	2023	2023	0	D!E12770
RCEP D	2024	2024	0	D!F12770
RCEP D	2025	2025	0	D!G12770
RCEP D	2026	2026	0	D!H12770
RCEP D	2027	2027	0	D!I12770
RCEP E	2022	2022	0	E!D12774
RCEP E	2023	2023	0	E!E12774
RCEP E	2024	2024	0	E!F12774
RCEP E	2025	2025	0	E!G12774
RCEP E	2026	2026	0	E!H12774
RCEP E	2027	2027	0	E!I12774
RCEP F	2022	2022	0	F!D12771
RCEP F	2023	2023	0	F!E12771
RCEP F	2024	2024	0	F!F12771
RCEP F	2025	2025	0	F!G12771
RCEP F	2026	2026	0	F!H12771

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12771
VIFTA	2024	2024	0	VI!F11836
VIFTA	2025	2025	0	VI!G11836
VIFTA	2026	2026	0	VI!H11836
VIFTA	2027	2027	0	VI!I11836

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 8421.23 has 6 lines; 8421.23.11 is distinguished from its siblings by: Oil filters.	8421.23.19 Other; 8421.23.21 Oil filters; 8421.23.29 Other; 8421.23.91 Oil filters; 8421.23.99 Other	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 8421.23.11. 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 8421.23.11 was checked against BT2026 (cell BT2026!N13458), 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.