Vietnam Tariff Intelligence

HS 8421.23.91 detail

HS code	8421.23.91
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: / - - - Other: / - - - - Oil filters
Unit	chiếc
Generated	07/11/2026 11:03:25
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/84212391/

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!K13464
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13464
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13464
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!E12757

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12698
ATIGA	2023	2023	0	AT!F12698
ATIGA	2024	2024	0	AT!G12698
ATIGA	2025	2025	0	AT!H12698
ATIGA	2026	2026	0	AT!I12698
ATIGA	2027	2027	0	AT!J12698
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12752
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12752
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12752
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12752
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12752
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12752
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12753
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12753
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12753
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12753
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12753
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12753
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12756
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12704
AIFTA	30/12/2022	2022	0	AI!F12712
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12712
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12712
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12712
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12712
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12712

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12743
VKFTA	2023	2023	0	VK!F12743
VKFTA	2024	2024	0	VK!G12743
VKFTA	2025	2025	0	VK!H12743
VKFTA	2026	2026	0	VK!I12743
VKFTA	2027	2027	0	VK!J12743
VCFTA	2022	2022	0	VC!D12792
VCFTA	2023	2023	0	VC!E12792
VCFTA	2024	2024	0	VC!F12792
VCFTA	2025	2025	0	VC!G12792
VCFTA	2026	2026	0	VC!H12792
VCFTA	2027	2027	0	VC!I12792
VN-EAEU	2022	2022	0	EAV!D12775
VN-EAEU	2023	2023	0	EAV!E12775
VN-EAEU	2024	2024	0	EAV!F12775
VN-EAEU	2025	2025	0	EAV!G12775
VN-EAEU	2026	2026	0	EAV!H12775
VN-EAEU	2027	2027	0	EAV!I12775
AHKFTA	2022	2022	0	AKH!D12775
AHKFTA	2023	2023	0	AKH!E12775
AHKFTA	2024	2024	0	AKH!F12775
AHKFTA	2025	2025	0	AKH!G12775
AHKFTA	2026	2026	0	AKH!H12775
AHKFTA	2027	2027	0	AKH!I12775
EVFTA	2022	2022	0	EV-NK!D12790
EVFTA	2023	2023	0	EV-NK!E12790

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12790
EVFTA	2025	2025	0	EV-NK!G12790
EVFTA	2026	2026	0	EV-NK!H12790
EVFTA	2027	2027	0	EV-NK!I12790
UKVFTA	2022	2022	0	UKV!D12789
UKVFTA	2023	2023	0	UKV!E12789
UKVFTA	2024	2024	0	UKV!F12789
UKVFTA	2025	2025	0	UKV!G12789
UKVFTA	2026	2026	0	UKV!H12789
UKVFTA	2027	2027	0	UKV!I12789
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12769
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12769
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12769
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12769
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12769
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12769
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12769
RCEP A	2022	2022	0	RCEPT-A!D12777
RCEP A	2023	2023	0	RCEPT-A!E12777
RCEP A	2024	2024	0	RCEPT-A!F12777
RCEP A	2025	2025	0	RCEPT-A!G12777
RCEP A	2026	2026	0	RCEPT-A!H12777
RCEP A	2027	2027	0	RCEPT-A!I12777
RCEP B	2022	2022	0	B!D12777
RCEP B	2023	2023	0	B!E12777
RCEP B	2024	2024	0	B!F12777

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12777
RCEP B	2026	2026	0	B!H12777
RCEP B	2027	2027	0	B!I12777
RCEP C	2022	2022	0	C!D12777
RCEP C	2023	2023	0	C!E12777
RCEP C	2024	2024	0	C!F12777
RCEP C	2025	2025	0	C!G12777
RCEP C	2026	2026	0	C!H12777
RCEP C	2027	2027	0	C!I12777
RCEP D	2022	2022	0	D!D12776
RCEP D	2023	2023	0	D!E12776
RCEP D	2024	2024	0	D!F12776
RCEP D	2025	2025	0	D!G12776
RCEP D	2026	2026	0	D!H12776
RCEP D	2027	2027	0	D!I12776
RCEP E	2022	2022	0	E!D12780
RCEP E	2023	2023	0	E!E12780
RCEP E	2024	2024	0	E!F12780
RCEP E	2025	2025	0	E!G12780
RCEP E	2026	2026	0	E!H12780
RCEP E	2027	2027	0	E!I12780
RCEP F	2022	2022	0	F!D12777
RCEP F	2023	2023	0	F!E12777
RCEP F	2024	2024	0	F!F12777
RCEP F	2025	2025	0	F!G12777
RCEP F	2026	2026	0	F!H12777

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12777
VIFTA	2024	2024	0	VI!F11842
VIFTA	2025	2025	0	VI!G11842
VIFTA	2026	2026	0	VI!H11842
VIFTA	2027	2027	0	VI!I11842

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; 8421.23.91 is distinguished from its siblings by: Oil filters.	8421.23.11 Oil filters; 8421.23.19 Other; 8421.23.21 Oil filters; 8421.23.29 Other; 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 8421.23.91. 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 8421.23.91 was checked against BT2026 (cell BT2026!N13464), 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.