Vietnam Tariff Intelligence

HS 8421.23.99 detail

HS code	8421.23.99
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: / - - - - Other
Unit	chiếc
Generated	04/11/2026 23:42:01
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/84212399/

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!K13465
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13465
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13465
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!E12758

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12699
ATIGA	2023	2023	0	AT!F12699
ATIGA	2024	2024	0	AT!G12699
ATIGA	2025	2025	0	AT!H12699
ATIGA	2026	2026	0	AT!I12699
ATIGA	2027	2027	0	AT!J12699
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12753
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12753
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12753
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12753
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12753
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12753
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12754
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12754
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12754
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12754
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12754
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12754
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12757
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12705
AIFTA	30/12/2022	2022	0	AI!F12713
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12713
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12713
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12713
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12713
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12713

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12744
VKFTA	2023	2023	0	VK!F12744
VKFTA	2024	2024	0	VK!G12744
VKFTA	2025	2025	0	VK!H12744
VKFTA	2026	2026	0	VK!I12744
VKFTA	2027	2027	0	VK!J12744
VCFTA	2022	2022	0	VC!D12793
VCFTA	2023	2023	0	VC!E12793
VCFTA	2024	2024	0	VC!F12793
VCFTA	2025	2025	0	VC!G12793
VCFTA	2026	2026	0	VC!H12793
VCFTA	2027	2027	0	VC!I12793
VN-EAEU	2022	2022	0	EAV!D12776
VN-EAEU	2023	2023	0	EAV!E12776
VN-EAEU	2024	2024	0	EAV!F12776
VN-EAEU	2025	2025	0	EAV!G12776
VN-EAEU	2026	2026	0	EAV!H12776
VN-EAEU	2027	2027	0	EAV!I12776
AHKFTA	2022	2022	0	AKH!D12776
AHKFTA	2023	2023	0	AKH!E12776
AHKFTA	2024	2024	0	AKH!F12776
AHKFTA	2025	2025	0	AKH!G12776
AHKFTA	2026	2026	0	AKH!H12776
AHKFTA	2027	2027	0	AKH!I12776
EVFTA	2022	2022	0	EV-NK!D12791
EVFTA	2023	2023	0	EV-NK!E12791

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F12791
EVFTA	2025	2025	0	EV-NK!G12791
EVFTA	2026	2026	0	EV-NK!H12791
EVFTA	2027	2027	0	EV-NK!I12791
UKVFTA	2022	2022	0	UKV!D12790
UKVFTA	2023	2023	0	UKV!E12790
UKVFTA	2024	2024	0	UKV!F12790
UKVFTA	2025	2025	0	UKV!G12790
UKVFTA	2026	2026	0	UKV!H12790
UKVFTA	2027	2027	0	UKV!I12790
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12770
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12770
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12770
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12770
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12770
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12770
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12770
RCEP A	2022	2022	0	RCEPT-A!D12778
RCEP A	2023	2023	0	RCEPT-A!E12778
RCEP A	2024	2024	0	RCEPT-A!F12778
RCEP A	2025	2025	0	RCEPT-A!G12778
RCEP A	2026	2026	0	RCEPT-A!H12778
RCEP A	2027	2027	0	RCEPT-A!I12778
RCEP B	2022	2022	0	B!D12778
RCEP B	2023	2023	0	B!E12778
RCEP B	2024	2024	0	B!F12778

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12778
RCEP B	2026	2026	0	B!H12778
RCEP B	2027	2027	0	B!I12778
RCEP C	2022	2022	0	C!D12778
RCEP C	2023	2023	0	C!E12778
RCEP C	2024	2024	0	C!F12778
RCEP C	2025	2025	0	C!G12778
RCEP C	2026	2026	0	C!H12778
RCEP C	2027	2027	0	C!I12778
RCEP D	2022	2022	0	D!D12777
RCEP D	2023	2023	0	D!E12777
RCEP D	2024	2024	0	D!F12777
RCEP D	2025	2025	0	D!G12777
RCEP D	2026	2026	0	D!H12777
RCEP D	2027	2027	0	D!I12777
RCEP E	2022	2022	0	E!D12781
RCEP E	2023	2023	0	E!E12781
RCEP E	2024	2024	0	E!F12781
RCEP E	2025	2025	0	E!G12781
RCEP E	2026	2026	0	E!H12781
RCEP E	2027	2027	0	E!I12781
RCEP F	2022	2022	0	F!D12778
RCEP F	2023	2023	0	F!E12778
RCEP F	2024	2024	0	F!F12778
RCEP F	2025	2025	0	F!G12778
RCEP F	2026	2026	0	F!H12778

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12778
VIFTA	2024	2024	0	VI!F11843
VIFTA	2025	2025	0	VI!G11843
VIFTA	2026	2026	0	VI!H11843
VIFTA	2027	2027	0	VI!I11843

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; 8421.23.99 is distinguished from its siblings by: Other.	8421.23.11 Oil filters; 8421.23.19 Other; 8421.23.21 Oil filters; 8421.23.29 Other; 8421.23.91 Oil filters	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 8421.23.99. 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 8421.23.99 was checked against BT2026 (cell BT2026!N13465), 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.