Vietnam Tariff Intelligence

HS 8421.31.20 detail

HS code	8421.31.20
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for gases: / - - Intake air filters for internal combustion engines: / - - - For motor vehicles of Chapter 87
Unit	chiếc
Generated	10/11/2026 08:56:38
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/84213120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K13477
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N13477
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13477
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12770
ATIGA	2022	2022	0	AT!E12711
ATIGA	2023	2023	0	AT!F12711
ATIGA	2024	2024	0	AT!G12711
ATIGA	2025	2025	0	AT!H12711
ATIGA	2026	2026	0	AT!I12711
ATIGA	2027	2027	0	AT!J12711
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12765
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12765
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12765

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12765
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12765
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12765
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12766
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12766
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12766
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12766
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12766
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12766
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F12769
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12717
AIFTA	30/12/2022	2022	*	AI!F12725
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12725
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12725
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12725
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12725
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12725
VKFTA	2022	2022	5	VK!E12756
VKFTA	2023	2023	5	VK!F12756
VKFTA	2024	2024	5	VK!G12756
VKFTA	2025	2025	5	VK!H12756
VKFTA	2026	2026	5	VK!I12756
VKFTA	2027	2027	5	VK!J12756
VCFTA	2022	2022	2	VC!D12805
VCFTA	2023	2023	1	VC!E12805
VCFTA	2024	2024	0	VC!F12805

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12805
VCFTA	2026	2026	0	VC!H12805
VCFTA	2027	2027	0	VC!I12805
VN-EAEU	2022	2022	0	EAV!D12788
VN-EAEU	2023	2023	0	EAV!E12788
VN-EAEU	2024	2024	0	EAV!F12788
VN-EAEU	2025	2025	0	EAV!G12788
VN-EAEU	2026	2026	0	EAV!H12788
VN-EAEU	2027	2027	0	EAV!I12788
AHKFTA	2022	2022	6	AKH!D12788
AHKFTA	2023	2023	4	AKH!E12788
AHKFTA	2024	2024	4	AKH!F12788
AHKFTA	2025	2025	2	AKH!G12788
AHKFTA	2026	2026	2	AKH!H12788
AHKFTA	2027	2027	0	AKH!I12788
EVFTA	2022	2022	6,2	EV-NK!D12803
EVFTA	2023	2023	5	EV-NK!E12803
EVFTA	2024	2024	3,7	EV-NK!F12803
EVFTA	2025	2025	2,5	EV-NK!G12803
EVFTA	2026	2026	1,2	EV-NK!H12803
EVFTA	2027	2027	0	EV-NK!I12803
UKVFTA	2022	2022	6,2	UKV!D12802
UKVFTA	2023	2023	5	UKV!E12802
UKVFTA	2024	2024	3,7	UKV!F12802
UKVFTA	2025	2025	2,5	UKV!G12802
UKVFTA	2026	2026	1,2	UKV!H12802

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12802
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12782
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12782
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12782
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12782
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12782
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12782
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12782
RCEP A	2022	2022	9	RCEPT-A!D12790
RCEP A	2023	2023	8	RCEPT-A!E12790
RCEP A	2024	2024	7	RCEPT-A!F12790
RCEP A	2025	2025	6	RCEPT-A!G12790
RCEP A	2026	2026	5	RCEPT-A!H12790
RCEP A	2027	2027	4	RCEPT-A!I12790
RCEP B	2022	2022	9	B!D12790
RCEP B	2023	2023	8	B!E12790
RCEP B	2024	2024	7	B!F12790
RCEP B	2025	2025	6	B!G12790
RCEP B	2026	2026	5	B!H12790
RCEP B	2027	2027	4	B!I12790
RCEP C	2022	2022	9	C!D12790
RCEP C	2023	2023	8	C!E12790
RCEP C	2024	2024	7	C!F12790
RCEP C	2025	2025	6	C!G12790
RCEP C	2026	2026	5	C!H12790
RCEP C	2027	2027	4	C!I12790

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12789
RCEP D	2023	2023	8,2	D!E12789
RCEP D	2024	2024	7,3	D!F12789
RCEP D	2025	2025	6,4	D!G12789
RCEP D	2026	2026	5,5	D!H12789
RCEP D	2027	2027	4,5	D!I12789
RCEP E	2022	2022	9	E!D12793
RCEP E	2023	2023	8	E!E12793
RCEP E	2024	2024	7	E!F12793
RCEP E	2025	2025	6	E!G12793
RCEP E	2026	2026	5	E!H12793
RCEP E	2027	2027	4	E!I12793
RCEP F	2022	2022	9	F!D12790
RCEP F	2023	2023	8	F!E12790
RCEP F	2024	2024	7	F!F12790
RCEP F	2025	2025	6	F!G12790
RCEP F	2026	2026	5	F!H12790
RCEP F	2027	2027	4	F!I12790
VIFTA	2024	2024	9	VI!F11855
VIFTA	2025	2025	8	VI!G11855
VIFTA	2026	2026	7	VI!H11855
VIFTA	2027	2027	6	VI!I11855

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 8421.31 has 3 lines; 8421.31.20 is distinguished from its siblings by: For motor vehicles of Chapter 87.	8421.31.10 For machinery of heading 84.29 or 84.30; 8421.31.90 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
HS-005	BLUE	Chapter 98 equivalent exists	8421.31.20 corresponds to Chapter 98 code 9849.26.30 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe có động cơ thuộc Chương 87	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8421.31.20. 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 10% for 8421.31.20 was checked against BT2026 (cell BT2026!N13477), 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.