Vietnam Tariff Intelligence

HS 8421.32.00 detail

HS code	8421.32.00
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for gases: / - - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines
Unit	chiếc
Generated	02/11/2026 10:57:44
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/84213200/

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!K13479
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13479
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13479
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	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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E12772
ATIGA	2022	2022	0	AT!E12713
ATIGA	2023	2023	0	AT!F12713
ATIGA	2024	2024	0	AT!G12713
ATIGA	2025	2025	0	AT!H12713
ATIGA	2026	2026	0	AT!I12713
ATIGA	2027	2027	0	AT!J12713
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12767
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12767
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12767
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12767

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12767
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12767
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12768
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12768
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12768
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12768
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12768
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12768
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12771
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12719
AIFTA	30/12/2022	2022	0	AI!F12727
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12727
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12727
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12727
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12727
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12727
VKFTA	2022	2022	0	VK!E12758
VKFTA	2023	2023	0	VK!F12758
VKFTA	2024	2024	0	VK!G12758
VKFTA	2025	2025	0	VK!H12758
VKFTA	2026	2026	0	VK!I12758
VKFTA	2027	2027	0	VK!J12758
VCFTA	2022	2022	0	VC!D12807
VCFTA	2023	2023	0	VC!E12807
VCFTA	2024	2024	0	VC!F12807
VCFTA	2025	2025	0	VC!G12807

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12807
VCFTA	2027	2027	0	VC!I12807
VN-EAEU	2022	2022	*	EAV!D12790
VN-EAEU	2023	2023	*	EAV!E12790
VN-EAEU	2024	2024	*	EAV!F12790
VN-EAEU	2025	2025	*	EAV!G12790
VN-EAEU	2026	2026	*	EAV!H12790
VN-EAEU	2027	2027	*	EAV!I12790
AHKFTA	2022	2022	0	AKH!D12790
AHKFTA	2023	2023	0	AKH!E12790
AHKFTA	2024	2024	0	AKH!F12790
AHKFTA	2025	2025	0	AKH!G12790
AHKFTA	2026	2026	0	AKH!H12790
AHKFTA	2027	2027	0	AKH!I12790
EVFTA	2022	2022	0	EV-NK!D12805
EVFTA	2023	2023	0	EV-NK!E12805
EVFTA	2024	2024	0	EV-NK!F12805
EVFTA	2025	2025	0	EV-NK!G12805
EVFTA	2026	2026	0	EV-NK!H12805
EVFTA	2027	2027	0	EV-NK!I12805
UKVFTA	2022	2022	0	UKV!D12804
UKVFTA	2023	2023	0	UKV!E12804
UKVFTA	2024	2024	0	UKV!F12804
UKVFTA	2025	2025	0	UKV!G12804
UKVFTA	2026	2026	0	UKV!H12804
UKVFTA	2027	2027	0	UKV!I12804

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12784
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12784
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12784
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12784
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12784
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12784
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12784
RCEP A	2022	2022	0	RCEPT-A!D12792
RCEP A	2023	2023	0	RCEPT-A!E12792
RCEP A	2024	2024	0	RCEPT-A!F12792
RCEP A	2025	2025	0	RCEPT-A!G12792
RCEP A	2026	2026	0	RCEPT-A!H12792
RCEP A	2027	2027	0	RCEPT-A!I12792
RCEP B	2022	2022	0	B!D12792
RCEP B	2023	2023	0	B!E12792
RCEP B	2024	2024	0	B!F12792
RCEP B	2025	2025	0	B!G12792
RCEP B	2026	2026	0	B!H12792
RCEP B	2027	2027	0	B!I12792
RCEP C	2022	2022	0	C!D12792
RCEP C	2023	2023	0	C!E12792
RCEP C	2024	2024	0	C!F12792
RCEP C	2025	2025	0	C!G12792
RCEP C	2026	2026	0	C!H12792
RCEP C	2027	2027	0	C!I12792
RCEP D	2022	2022	0	D!D12791

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12791
RCEP D	2024	2024	0	D!F12791
RCEP D	2025	2025	0	D!G12791
RCEP D	2026	2026	0	D!H12791
RCEP D	2027	2027	0	D!I12791
RCEP E	2022	2022	0	E!D12795
RCEP E	2023	2023	0	E!E12795
RCEP E	2024	2024	0	E!F12795
RCEP E	2025	2025	0	E!G12795
RCEP E	2026	2026	0	E!H12795
RCEP E	2027	2027	0	E!I12795
RCEP F	2022	2022	0	F!D12792
RCEP F	2023	2023	0	F!E12792
RCEP F	2024	2024	0	F!F12792
RCEP F	2025	2025	0	F!G12792
RCEP F	2026	2026	0	F!H12792
RCEP F	2027	2027	0	F!I12792
VIFTA	2024	2024	0	VI!F11857
VIFTA	2025	2025	0	VI!G11857
VIFTA	2026	2026	0	VI!H11857
VIFTA	2027	2027	0	VI!I11857

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-004	YELLOW	HS code introduced in the 2023 nomenclature	8421.32.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8421.32.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8421.32.00. 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 8421.32.00 was checked against BT2026 (cell BT2026!N13479), 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.