Vietnam Tariff Intelligence

HS 8421.39.90 detail

HS code	8421.39.90
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Filtering or purifying machinery and apparatus for gases: / - - Other: / - - - Other
Unit	chiếc
Generated	04/11/2026 17:08:19
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/84213990/

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!K13483
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13483
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13483
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12776
ATIGA	2022	2022	0	AT!E12717
ATIGA	2023	2023	0	AT!F12717
ATIGA	2024	2024	0	AT!G12717
ATIGA	2025	2025	0	AT!H12717
ATIGA	2026	2026	0	AT!I12717
ATIGA	2027	2027	0	AT!J12717
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12771
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12771
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12771

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12771
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12771
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12771
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12772
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12772
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12772
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12772
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12772
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12772
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12775
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12723
AIFTA	30/12/2022	2022	0	AI!F12731
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12731
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12731
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12731
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12731
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12731
VKFTA	2022	2022	0	VK!E12762
VKFTA	2023	2023	0	VK!F12762
VKFTA	2024	2024	0	VK!G12762
VKFTA	2025	2025	0	VK!H12762
VKFTA	2026	2026	0	VK!I12762
VKFTA	2027	2027	0	VK!J12762
VCFTA	2022	2022	0	VC!D12811
VCFTA	2023	2023	0	VC!E12811
VCFTA	2024	2024	0	VC!F12811

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12811
VCFTA	2026	2026	0	VC!H12811
VCFTA	2027	2027	0	VC!I12811
VN-EAEU	2022	2022	*	EAV!D12794
VN-EAEU	2023	2023	*	EAV!E12794
VN-EAEU	2024	2024	*	EAV!F12794
VN-EAEU	2025	2025	*	EAV!G12794
VN-EAEU	2026	2026	*	EAV!H12794
VN-EAEU	2027	2027	*	EAV!I12794
AHKFTA	2022	2022	0	AKH!D12794
AHKFTA	2023	2023	0	AKH!E12794
AHKFTA	2024	2024	0	AKH!F12794
AHKFTA	2025	2025	0	AKH!G12794
AHKFTA	2026	2026	0	AKH!H12794
AHKFTA	2027	2027	0	AKH!I12794
EVFTA	2022	2022	0	EV-NK!D12809
EVFTA	2023	2023	0	EV-NK!E12809
EVFTA	2024	2024	0	EV-NK!F12809
EVFTA	2025	2025	0	EV-NK!G12809
EVFTA	2026	2026	0	EV-NK!H12809
EVFTA	2027	2027	0	EV-NK!I12809
UKVFTA	2022	2022	0	UKV!D12808
UKVFTA	2023	2023	0	UKV!E12808
UKVFTA	2024	2024	0	UKV!F12808
UKVFTA	2025	2025	0	UKV!G12808
UKVFTA	2026	2026	0	UKV!H12808

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12808
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12788
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12788
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12788
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12788
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12788
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12788
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12788
RCEP A	2022	2022	0	RCEPT-A!D12796
RCEP A	2023	2023	0	RCEPT-A!E12796
RCEP A	2024	2024	0	RCEPT-A!F12796
RCEP A	2025	2025	0	RCEPT-A!G12796
RCEP A	2026	2026	0	RCEPT-A!H12796
RCEP A	2027	2027	0	RCEPT-A!I12796
RCEP B	2022	2022	0	B!D12796
RCEP B	2023	2023	0	B!E12796
RCEP B	2024	2024	0	B!F12796
RCEP B	2025	2025	0	B!G12796
RCEP B	2026	2026	0	B!H12796
RCEP B	2027	2027	0	B!I12796
RCEP C	2022	2022	0	C!D12796
RCEP C	2023	2023	0	C!E12796
RCEP C	2024	2024	0	C!F12796
RCEP C	2025	2025	0	C!G12796
RCEP C	2026	2026	0	C!H12796
RCEP C	2027	2027	0	C!I12796

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12795
RCEP D	2023	2023	0	D!E12795
RCEP D	2024	2024	0	D!F12795
RCEP D	2025	2025	0	D!G12795
RCEP D	2026	2026	0	D!H12795
RCEP D	2027	2027	0	D!I12795
RCEP E	2022	2022	0	E!D12799
RCEP E	2023	2023	0	E!E12799
RCEP E	2024	2024	0	E!F12799
RCEP E	2025	2025	0	E!G12799
RCEP E	2026	2026	0	E!H12799
RCEP E	2027	2027	0	E!I12799
RCEP F	2022	2022	0	F!D12796
RCEP F	2023	2023	0	F!E12796
RCEP F	2024	2024	0	F!F12796
RCEP F	2025	2025	0	F!G12796
RCEP F	2026	2026	0	F!H12796
RCEP F	2027	2027	0	F!I12796
VIFTA	2024	2024	0	VI!F11861
VIFTA	2025	2025	0	VI!G11861
VIFTA	2026	2026	0	VI!H11861
VIFTA	2027	2027	0	VI!I11861

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8421.39 has 3 lines; 8421.39.90 is distinguished from its siblings by: Other.	8421.39.20 Air purifiers; 8421.39.30 Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	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 8421.39.90. 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 8421.39.90 was checked against BT2026 (cell BT2026!N13483), 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)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.