Vietnam Tariff Intelligence

HS 8421.91.90 detail

HS code	8421.91.90
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Of centrifuges, including centrifugal dryers: / - - - Of goods of subheading 8421.11.00 or 8421.19.90
Unit	chiếc
Generated	08/11/2026 06:15:49
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/84219190/

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!K13488
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13488
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13488
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!E12781
ATIGA	2022	2022	0	AT!E12722
ATIGA	2023	2023	0	AT!F12722
ATIGA	2024	2024	0	AT!G12722
ATIGA	2025	2025	0	AT!H12722
ATIGA	2026	2026	0	AT!I12722
ATIGA	2027	2027	0	AT!J12722
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12776
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12776
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12776

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12776
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12776
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12776
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12777
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12777
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12777
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12777
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12777
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12777
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12780
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12728
AIFTA	30/12/2022	2022	0	AI!F12736
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12736
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12736
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12736
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12736
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12736
VKFTA	2022	2022	0	VK!E12767
VKFTA	2023	2023	0	VK!F12767
VKFTA	2024	2024	0	VK!G12767
VKFTA	2025	2025	0	VK!H12767
VKFTA	2026	2026	0	VK!I12767
VKFTA	2027	2027	0	VK!J12767
VCFTA	2022	2022	0	VC!D12816
VCFTA	2023	2023	0	VC!E12816
VCFTA	2024	2024	0	VC!F12816

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12816
VCFTA	2026	2026	0	VC!H12816
VCFTA	2027	2027	0	VC!I12816
VN-EAEU	2022	2022	*	EAV!D12799
VN-EAEU	2023	2023	*	EAV!E12799
VN-EAEU	2024	2024	*	EAV!F12799
VN-EAEU	2025	2025	*	EAV!G12799
VN-EAEU	2026	2026	*	EAV!H12799
VN-EAEU	2027	2027	*	EAV!I12799
AHKFTA	2022	2022	0	AKH!D12799
AHKFTA	2023	2023	0	AKH!E12799
AHKFTA	2024	2024	0	AKH!F12799
AHKFTA	2025	2025	0	AKH!G12799
AHKFTA	2026	2026	0	AKH!H12799
AHKFTA	2027	2027	0	AKH!I12799
EVFTA	2022	2022	0	EV-NK!D12814
EVFTA	2023	2023	0	EV-NK!E12814
EVFTA	2024	2024	0	EV-NK!F12814
EVFTA	2025	2025	0	EV-NK!G12814
EVFTA	2026	2026	0	EV-NK!H12814
EVFTA	2027	2027	0	EV-NK!I12814
UKVFTA	2022	2022	0	UKV!D12813
UKVFTA	2023	2023	0	UKV!E12813
UKVFTA	2024	2024	0	UKV!F12813
UKVFTA	2025	2025	0	UKV!G12813
UKVFTA	2026	2026	0	UKV!H12813

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12813
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12793
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12793
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12793
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12793
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12793
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12793
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12793
RCEP A	2022	2022	0	RCEPT-A!D12801
RCEP A	2023	2023	0	RCEPT-A!E12801
RCEP A	2024	2024	0	RCEPT-A!F12801
RCEP A	2025	2025	0	RCEPT-A!G12801
RCEP A	2026	2026	0	RCEPT-A!H12801
RCEP A	2027	2027	0	RCEPT-A!I12801
RCEP B	2022	2022	0	B!D12801
RCEP B	2023	2023	0	B!E12801
RCEP B	2024	2024	0	B!F12801
RCEP B	2025	2025	0	B!G12801
RCEP B	2026	2026	0	B!H12801
RCEP B	2027	2027	0	B!I12801
RCEP C	2022	2022	0	C!D12801
RCEP C	2023	2023	0	C!E12801
RCEP C	2024	2024	0	C!F12801
RCEP C	2025	2025	0	C!G12801
RCEP C	2026	2026	0	C!H12801
RCEP C	2027	2027	0	C!I12801

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12800
RCEP D	2023	2023	0	D!E12800
RCEP D	2024	2024	0	D!F12800
RCEP D	2025	2025	0	D!G12800
RCEP D	2026	2026	0	D!H12800
RCEP D	2027	2027	0	D!I12800
RCEP E	2022	2022	0	E!D12804
RCEP E	2023	2023	0	E!E12804
RCEP E	2024	2024	0	E!F12804
RCEP E	2025	2025	0	E!G12804
RCEP E	2026	2026	0	E!H12804
RCEP E	2027	2027	0	E!I12804
RCEP F	2022	2022	0	F!D12801
RCEP F	2023	2023	0	F!E12801
RCEP F	2024	2024	0	F!F12801
RCEP F	2025	2025	0	F!G12801
RCEP F	2026	2026	0	F!H12801
RCEP F	2027	2027	0	F!I12801
VIFTA	2024	2024	0	VI!F11866
VIFTA	2025	2025	0	VI!G11866
VIFTA	2026	2026	0	VI!H11866
VIFTA	2027	2027	0	VI!I11866

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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-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 8421.91 has 3 lines; 8421.91.90 is distinguished from its siblings by: Of goods of subheading 8421.11.00 or 8421.19.90.	8421.91.10 Of goods of subheading 8421.12.00; 8421.91.20 Of goods of subheading 8421.19.10	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 8421.91.90. 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 8421.91.90 was checked against BT2026 (cell BT2026!N13488), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.