Vietnam Tariff Intelligence

HS 8421.99.91 detail

HS code	8421.99.91
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Other: / - - - Other: / - - - - Of goods of subheading 8421.29.20
Unit	chiếc
Generated	07/11/2026 22:15:52
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/84219991/

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!K13499
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13499
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13499
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
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(-KH)	0% (except KH)	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-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!E12792
ATIGA	2022	2022	0	AT!E12733
ATIGA	2023	2023	0	AT!F12733
ATIGA	2024	2024	0	AT!G12733
ATIGA	2025	2025	0	AT!H12733
ATIGA	2026	2026	0	AT!I12733
ATIGA	2027	2027	0	AT!J12733
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12787
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12787
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12787

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12787
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12787
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12787
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12788
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12788
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12788
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12788
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12788
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12788
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12791
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12739
AIFTA	30/12/2022	2022	0	AI!F12747
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12747
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12747
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12747
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12747
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12747
VKFTA	2022	2022	0	VK!E12778
VKFTA	2023	2023	0	VK!F12778
VKFTA	2024	2024	0	VK!G12778
VKFTA	2025	2025	0	VK!H12778
VKFTA	2026	2026	0	VK!I12778
VKFTA	2027	2027	0	VK!J12778
VCFTA	2022	2022	0	VC!D12827
VCFTA	2023	2023	0	VC!E12827
VCFTA	2024	2024	0	VC!F12827

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12827
VCFTA	2026	2026	0	VC!H12827
VCFTA	2027	2027	0	VC!I12827
VN-EAEU	2022	2022	0	EAV!D12810
VN-EAEU	2023	2023	0	EAV!E12810
VN-EAEU	2024	2024	0	EAV!F12810
VN-EAEU	2025	2025	0	EAV!G12810
VN-EAEU	2026	2026	0	EAV!H12810
VN-EAEU	2027	2027	0	EAV!I12810
AHKFTA	2022	2022	0	AKH!D12810
AHKFTA	2023	2023	0	AKH!E12810
AHKFTA	2024	2024	0	AKH!F12810
AHKFTA	2025	2025	0	AKH!G12810
AHKFTA	2026	2026	0	AKH!H12810
AHKFTA	2027	2027	0	AKH!I12810
EVFTA	2022	2022	0	EV-NK!D12825
EVFTA	2023	2023	0	EV-NK!E12825
EVFTA	2024	2024	0	EV-NK!F12825
EVFTA	2025	2025	0	EV-NK!G12825
EVFTA	2026	2026	0	EV-NK!H12825
EVFTA	2027	2027	0	EV-NK!I12825
UKVFTA	2022	2022	0	UKV!D12824
UKVFTA	2023	2023	0	UKV!E12824
UKVFTA	2024	2024	0	UKV!F12824
UKVFTA	2025	2025	0	UKV!G12824
UKVFTA	2026	2026	0	UKV!H12824

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12824
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12804
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12804
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12804
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12804
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12804
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12804
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12804
RCEP A	2022	2022	0	RCEPT-A!D12812
RCEP A	2023	2023	0	RCEPT-A!E12812
RCEP A	2024	2024	0	RCEPT-A!F12812
RCEP A	2025	2025	0	RCEPT-A!G12812
RCEP A	2026	2026	0	RCEPT-A!H12812
RCEP A	2027	2027	0	RCEPT-A!I12812
RCEP B	2022	2022	0	B!D12812
RCEP B	2023	2023	0	B!E12812
RCEP B	2024	2024	0	B!F12812
RCEP B	2025	2025	0	B!G12812
RCEP B	2026	2026	0	B!H12812
RCEP B	2027	2027	0	B!I12812
RCEP C	2022	2022	0	C!D12812
RCEP C	2023	2023	0	C!E12812
RCEP C	2024	2024	0	C!F12812
RCEP C	2025	2025	0	C!G12812
RCEP C	2026	2026	0	C!H12812
RCEP C	2027	2027	0	C!I12812

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12811
RCEP D	2023	2023	0	D!E12811
RCEP D	2024	2024	0	D!F12811
RCEP D	2025	2025	0	D!G12811
RCEP D	2026	2026	0	D!H12811
RCEP D	2027	2027	0	D!I12811
RCEP E	2022	2022	0	E!D12815
RCEP E	2023	2023	0	E!E12815
RCEP E	2024	2024	0	E!F12815
RCEP E	2025	2025	0	E!G12815
RCEP E	2026	2026	0	E!H12815
RCEP E	2027	2027	0	E!I12815
RCEP F	2022	2022	0	F!D12812
RCEP F	2023	2023	0	F!E12812
RCEP F	2024	2024	0	F!F12812
RCEP F	2025	2025	0	F!G12812
RCEP F	2026	2026	0	F!H12812
RCEP F	2027	2027	0	F!I12812
VIFTA	2024	2024	0	VI!F11877
VIFTA	2025	2025	0	VI!G11877
VIFTA	2026	2026	0	VI!H11877
VIFTA	2027	2027	0	VI!I11877

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 8421.99 has 12 lines; 8421.99.91 is distinguished from its siblings by: Of goods of subheading 8421.29.20.	8421.99.21 For subheading 8421.23.11 or 8421.23.21; 8421.99.29 Other; 8421.99.30 Of goods of subheading 8421.31; 8421.99.40 Of goods of subheading 8421.29.50; 8421.99.50 Of goods of subheading 8421.29.60; 8421.99.60 Of goods of subheading 8421.39.30	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 8421.99.91. 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 8421.99.91 was checked against BT2026 (cell BT2026!N13499), 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.