Vietnam Tariff Intelligence

# HS 8421.99.50 detail

| | |
|---|---|
| **HS code** | 8421.99.50 |
| **Description** | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Other: / - - - Of goods of subheading 8421.29.60 |
| **Unit** | chiếc |
| **Generated** | 10/11/2026 02:50:24 |
| **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://mail.vietnamtariff.com/hs-code/84219950/ |

## 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!K13495 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N13495 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q13495 |
| 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!E12788 |
| ATIGA | 2022 | 2022 | 0 | AT!E12729 |
| ATIGA | 2023 | 2023 | 0 | AT!F12729 |
| ATIGA | 2024 | 2024 | 0 | AT!G12729 |
| ATIGA | 2025 | 2025 | 0 | AT!H12729 |
| ATIGA | 2026 | 2026 | 0 | AT!I12729 |
| ATIGA | 2027 | 2027 | 0 | AT!J12729 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12783 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12783 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12783 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12783 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12783 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12783 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12784 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12784 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12784 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12784 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12784 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12784 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12787 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H12735 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F12743 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G12743 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H12743 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I12743 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J12743 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K12743 |
| VKFTA | 2022 | 2022 | 0 | VK!E12774 |
| VKFTA | 2023 | 2023 | 0 | VK!F12774 |
| VKFTA | 2024 | 2024 | 0 | VK!G12774 |
| VKFTA | 2025 | 2025 | 0 | VK!H12774 |
| VKFTA | 2026 | 2026 | 0 | VK!I12774 |
| VKFTA | 2027 | 2027 | 0 | VK!J12774 |
| VCFTA | 2022 | 2022 | 0 | VC!D12823 |
| VCFTA | 2023 | 2023 | 0 | VC!E12823 |
| VCFTA | 2024 | 2024 | 0 | VC!F12823 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G12823 |
| VCFTA | 2026 | 2026 | 0 | VC!H12823 |
| VCFTA | 2027 | 2027 | 0 | VC!I12823 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12806 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12806 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12806 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12806 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12806 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12806 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D12806 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E12806 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F12806 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G12806 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H12806 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12806 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D12821 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E12821 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F12821 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12821 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12821 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12821 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D12820 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E12820 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F12820 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12820 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12820 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I12820 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12800 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12800 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12800 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12800 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12800 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12800 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12800 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D12808 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E12808 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F12808 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G12808 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H12808 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I12808 |
| RCEP B | 2022 | 2022 | 0 | B!D12808 |
| RCEP B | 2023 | 2023 | 0 | B!E12808 |
| RCEP B | 2024 | 2024 | 0 | B!F12808 |
| RCEP B | 2025 | 2025 | 0 | B!G12808 |
| RCEP B | 2026 | 2026 | 0 | B!H12808 |
| RCEP B | 2027 | 2027 | 0 | B!I12808 |
| RCEP C | 2022 | 2022 | 0 | C!D12808 |
| RCEP C | 2023 | 2023 | 0 | C!E12808 |
| RCEP C | 2024 | 2024 | 0 | C!F12808 |
| RCEP C | 2025 | 2025 | 0 | C!G12808 |
| RCEP C | 2026 | 2026 | 0 | C!H12808 |
| RCEP C | 2027 | 2027 | 0 | C!I12808 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D12807 |
| RCEP D | 2023 | 2023 | 0 | D!E12807 |
| RCEP D | 2024 | 2024 | 0 | D!F12807 |
| RCEP D | 2025 | 2025 | 0 | D!G12807 |
| RCEP D | 2026 | 2026 | 0 | D!H12807 |
| RCEP D | 2027 | 2027 | 0 | D!I12807 |
| RCEP E | 2022 | 2022 | 0 | E!D12811 |
| RCEP E | 2023 | 2023 | 0 | E!E12811 |
| RCEP E | 2024 | 2024 | 0 | E!F12811 |
| RCEP E | 2025 | 2025 | 0 | E!G12811 |
| RCEP E | 2026 | 2026 | 0 | E!H12811 |
| RCEP E | 2027 | 2027 | 0 | E!I12811 |
| RCEP F | 2022 | 2022 | 0 | F!D12808 |
| RCEP F | 2023 | 2023 | 0 | F!E12808 |
| RCEP F | 2024 | 2024 | 0 | F!F12808 |
| RCEP F | 2025 | 2025 | 0 | F!G12808 |
| RCEP F | 2026 | 2026 | 0 | F!H12808 |
| RCEP F | 2027 | 2027 | 0 | F!I12808 |
| VIFTA | 2024 | 2024 | 0 | VI!F11873 |
| VIFTA | 2025 | 2025 | 0 | VI!G11873 |
| VIFTA | 2026 | 2026 | 0 | VI!H11873 |
| VIFTA | 2027 | 2027 | 0 | VI!I11873 |

## 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; 8421.99.50 is distinguished from its siblings by: Of goods of subheading 8421.29.60. | 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; 8421.99.60 Of goods of subheading 8421.39.30; 8421.99.70 Of goods of subheading 8421.39.90 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8421.99.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8421.99.50 | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 8421.99.50 corresponds to Chapter 98 code 9849.26.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - - - - Loại khác | 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 8421.99.50. 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 8421.99.50 was checked against BT2026 (cell BT2026!N13495), 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.