Vietnam Tariff Intelligence

HS 8421.99.60 detail

HS code	8421.99.60
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Other: / - - - Of goods of subheading 8421.39.30
Unit	chiếc
Generated	12/11/2026 11:50:53
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/84219960/

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!K13496
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13496
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13496
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!E12789
ATIGA	2022	2022	0	AT!E12730
ATIGA	2023	2023	0	AT!F12730
ATIGA	2024	2024	0	AT!G12730
ATIGA	2025	2025	0	AT!H12730
ATIGA	2026	2026	0	AT!I12730
ATIGA	2027	2027	0	AT!J12730
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12784
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12784
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12784

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12784
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12784
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12784
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12785
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12785
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12785
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12785
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12785
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12785
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12788
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12736
AIFTA	30/12/2022	2022	0	AI!F12744
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12744
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12744
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12744
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12744
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12744
VKFTA	2022	2022	0	VK!E12775
VKFTA	2023	2023	0	VK!F12775
VKFTA	2024	2024	0	VK!G12775
VKFTA	2025	2025	0	VK!H12775
VKFTA	2026	2026	0	VK!I12775
VKFTA	2027	2027	0	VK!J12775
VCFTA	2022	2022	0	VC!D12824
VCFTA	2023	2023	0	VC!E12824
VCFTA	2024	2024	0	VC!F12824

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12824
VCFTA	2026	2026	0	VC!H12824
VCFTA	2027	2027	0	VC!I12824
VN-EAEU	2022	2022	0	EAV!D12807
VN-EAEU	2023	2023	0	EAV!E12807
VN-EAEU	2024	2024	0	EAV!F12807
VN-EAEU	2025	2025	0	EAV!G12807
VN-EAEU	2026	2026	0	EAV!H12807
VN-EAEU	2027	2027	0	EAV!I12807
AHKFTA	2022	2022	0	AKH!D12807
AHKFTA	2023	2023	0	AKH!E12807
AHKFTA	2024	2024	0	AKH!F12807
AHKFTA	2025	2025	0	AKH!G12807
AHKFTA	2026	2026	0	AKH!H12807
AHKFTA	2027	2027	0	AKH!I12807
EVFTA	2022	2022	0	EV-NK!D12822
EVFTA	2023	2023	0	EV-NK!E12822
EVFTA	2024	2024	0	EV-NK!F12822
EVFTA	2025	2025	0	EV-NK!G12822
EVFTA	2026	2026	0	EV-NK!H12822
EVFTA	2027	2027	0	EV-NK!I12822
UKVFTA	2022	2022	0	UKV!D12821
UKVFTA	2023	2023	0	UKV!E12821
UKVFTA	2024	2024	0	UKV!F12821
UKVFTA	2025	2025	0	UKV!G12821
UKVFTA	2026	2026	0	UKV!H12821

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12821
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12801
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12801
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12801
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12801
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12801
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12801
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12801
RCEP A	2022	2022	0	RCEPT-A!D12809
RCEP A	2023	2023	0	RCEPT-A!E12809
RCEP A	2024	2024	0	RCEPT-A!F12809
RCEP A	2025	2025	0	RCEPT-A!G12809
RCEP A	2026	2026	0	RCEPT-A!H12809
RCEP A	2027	2027	0	RCEPT-A!I12809
RCEP B	2022	2022	0	B!D12809
RCEP B	2023	2023	0	B!E12809
RCEP B	2024	2024	0	B!F12809
RCEP B	2025	2025	0	B!G12809
RCEP B	2026	2026	0	B!H12809
RCEP B	2027	2027	0	B!I12809
RCEP C	2022	2022	0	C!D12809
RCEP C	2023	2023	0	C!E12809
RCEP C	2024	2024	0	C!F12809
RCEP C	2025	2025	0	C!G12809
RCEP C	2026	2026	0	C!H12809
RCEP C	2027	2027	0	C!I12809

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12808
RCEP D	2023	2023	0	D!E12808
RCEP D	2024	2024	0	D!F12808
RCEP D	2025	2025	0	D!G12808
RCEP D	2026	2026	0	D!H12808
RCEP D	2027	2027	0	D!I12808
RCEP E	2022	2022	0	E!D12812
RCEP E	2023	2023	0	E!E12812
RCEP E	2024	2024	0	E!F12812
RCEP E	2025	2025	0	E!G12812
RCEP E	2026	2026	0	E!H12812
RCEP E	2027	2027	0	E!I12812
RCEP F	2022	2022	0	F!D12809
RCEP F	2023	2023	0	F!E12809
RCEP F	2024	2024	0	F!F12809
RCEP F	2025	2025	0	F!G12809
RCEP F	2026	2026	0	F!H12809
RCEP F	2027	2027	0	F!I12809
VIFTA	2024	2024	0	VI!F11874
VIFTA	2025	2025	0	VI!G11874
VIFTA	2026	2026	0	VI!H11874
VIFTA	2027	2027	0	VI!I11874

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; 8421.99.60 is distinguished from its siblings by: Of goods of subheading 8421.39.30.	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; 8421.99.70 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	8421.99.60 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8421.99.60	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 8421.99.60. 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 8421.99.60 was checked against BT2026 (cell BT2026!N13496), 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.