Vietnam Tariff Intelligence

HS 8421.99.70 detail

HS code	8421.99.70
Description	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases / - Parts: / - - Other: / - - - Of goods of subheading 8421.39.90
Unit	chiếc
Generated	10/11/2026 23:01:32
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/84219970/

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!K13497
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N13497
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q13497
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!E12790
ATIGA	2022	2022	0	AT!E12731
ATIGA	2023	2023	0	AT!F12731
ATIGA	2024	2024	0	AT!G12731
ATIGA	2025	2025	0	AT!H12731
ATIGA	2026	2026	0	AT!I12731
ATIGA	2027	2027	0	AT!J12731
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12785
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12785
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12785

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12785
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12785
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12785
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12786
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12786
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12786
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12786
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12786
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12786
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12789
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12737
AIFTA	30/12/2022	2022	0	AI!F12745
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12745
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12745
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12745
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12745
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12745
VKFTA	2022	2022	0	VK!E12776
VKFTA	2023	2023	0	VK!F12776
VKFTA	2024	2024	0	VK!G12776
VKFTA	2025	2025	0	VK!H12776
VKFTA	2026	2026	0	VK!I12776
VKFTA	2027	2027	0	VK!J12776
VCFTA	2022	2022	0	VC!D12825
VCFTA	2023	2023	0	VC!E12825
VCFTA	2024	2024	0	VC!F12825

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12825
VCFTA	2026	2026	0	VC!H12825
VCFTA	2027	2027	0	VC!I12825
VN-EAEU	2022	2022	0	EAV!D12808
VN-EAEU	2023	2023	0	EAV!E12808
VN-EAEU	2024	2024	0	EAV!F12808
VN-EAEU	2025	2025	0	EAV!G12808
VN-EAEU	2026	2026	0	EAV!H12808
VN-EAEU	2027	2027	0	EAV!I12808
AHKFTA	2022	2022	0	AKH!D12808
AHKFTA	2023	2023	0	AKH!E12808
AHKFTA	2024	2024	0	AKH!F12808
AHKFTA	2025	2025	0	AKH!G12808
AHKFTA	2026	2026	0	AKH!H12808
AHKFTA	2027	2027	0	AKH!I12808
EVFTA	2022	2022	0	EV-NK!D12823
EVFTA	2023	2023	0	EV-NK!E12823
EVFTA	2024	2024	0	EV-NK!F12823
EVFTA	2025	2025	0	EV-NK!G12823
EVFTA	2026	2026	0	EV-NK!H12823
EVFTA	2027	2027	0	EV-NK!I12823
UKVFTA	2022	2022	0	UKV!D12822
UKVFTA	2023	2023	0	UKV!E12822
UKVFTA	2024	2024	0	UKV!F12822
UKVFTA	2025	2025	0	UKV!G12822
UKVFTA	2026	2026	0	UKV!H12822

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12822
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12802
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12802
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12802
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12802
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12802
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12802
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12802
RCEP A	2022	2022	0	RCEPT-A!D12810
RCEP A	2023	2023	0	RCEPT-A!E12810
RCEP A	2024	2024	0	RCEPT-A!F12810
RCEP A	2025	2025	0	RCEPT-A!G12810
RCEP A	2026	2026	0	RCEPT-A!H12810
RCEP A	2027	2027	0	RCEPT-A!I12810
RCEP B	2022	2022	0	B!D12810
RCEP B	2023	2023	0	B!E12810
RCEP B	2024	2024	0	B!F12810
RCEP B	2025	2025	0	B!G12810
RCEP B	2026	2026	0	B!H12810
RCEP B	2027	2027	0	B!I12810
RCEP C	2022	2022	0	C!D12810
RCEP C	2023	2023	0	C!E12810
RCEP C	2024	2024	0	C!F12810
RCEP C	2025	2025	0	C!G12810
RCEP C	2026	2026	0	C!H12810
RCEP C	2027	2027	0	C!I12810

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D12809
RCEP D	2023	2023	0	D!E12809
RCEP D	2024	2024	0	D!F12809
RCEP D	2025	2025	0	D!G12809
RCEP D	2026	2026	0	D!H12809
RCEP D	2027	2027	0	D!I12809
RCEP E	2022	2022	0	E!D12813
RCEP E	2023	2023	0	E!E12813
RCEP E	2024	2024	0	E!F12813
RCEP E	2025	2025	0	E!G12813
RCEP E	2026	2026	0	E!H12813
RCEP E	2027	2027	0	E!I12813
RCEP F	2022	2022	0	F!D12810
RCEP F	2023	2023	0	F!E12810
RCEP F	2024	2024	0	F!F12810
RCEP F	2025	2025	0	F!G12810
RCEP F	2026	2026	0	F!H12810
RCEP F	2027	2027	0	F!I12810
VIFTA	2024	2024	0	VI!F11875
VIFTA	2025	2025	0	VI!G11875
VIFTA	2026	2026	0	VI!H11875
VIFTA	2027	2027	0	VI!I11875

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; 8421.99.70 is distinguished from its siblings by: Of goods of subheading 8421.39.90.	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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8421.99.70 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8421.99.70	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 8421.99.70. 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 8421.99.70 was checked against BT2026 (cell BT2026!N13497), 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.