Vietnam Tariff Intelligence

HS 8459.10.00 detail

HS code	8459.10.00
Description	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58 / - Way-type unit head machines
Unit	chiếc/bộ
Generated	09/11/2026 05:23:29
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://www.vietnamtariff.com/hs-code/84591000/

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!K14107
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14107
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14107
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(-MY)	0% (except MY)	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!E13438
ATIGA	2022	2022	0	AT!E13379
ATIGA	2023	2023	0	AT!F13379
ATIGA	2024	2024	0	AT!G13379
ATIGA	2025	2025	0	AT!H13379
ATIGA	2026	2026	0	AT!I13379
ATIGA	2027	2027	0	AT!J13379
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13433
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13433
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13433

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13433
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13433
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13433
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13434
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13434
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13434
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13434
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13434
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13434
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13437
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13385
AIFTA	30/12/2022	2022	0	AI!F13393
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13393
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13393
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13393
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13393
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13393
VKFTA	2022	2022	0	VK!E13424
VKFTA	2023	2023	0	VK!F13424
VKFTA	2024	2024	0	VK!G13424
VKFTA	2025	2025	0	VK!H13424
VKFTA	2026	2026	0	VK!I13424
VKFTA	2027	2027	0	VK!J13424
VCFTA	2022	2022	0	VC!D13473
VCFTA	2023	2023	0	VC!E13473
VCFTA	2024	2024	0	VC!F13473

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13473
VCFTA	2026	2026	0	VC!H13473
VCFTA	2027	2027	0	VC!I13473
VN-EAEU	2022	2022	0	EAV!D13456
VN-EAEU	2023	2023	0	EAV!E13456
VN-EAEU	2024	2024	0	EAV!F13456
VN-EAEU	2025	2025	0	EAV!G13456
VN-EAEU	2026	2026	0	EAV!H13456
VN-EAEU	2027	2027	0	EAV!I13456
AHKFTA	2022	2022	0	AKH!D13456
AHKFTA	2023	2023	0	AKH!E13456
AHKFTA	2024	2024	0	AKH!F13456
AHKFTA	2025	2025	0	AKH!G13456
AHKFTA	2026	2026	0	AKH!H13456
AHKFTA	2027	2027	0	AKH!I13456
EVFTA	2022	2022	0	EV-NK!D13471
EVFTA	2023	2023	0	EV-NK!E13471
EVFTA	2024	2024	0	EV-NK!F13471
EVFTA	2025	2025	0	EV-NK!G13471
EVFTA	2026	2026	0	EV-NK!H13471
EVFTA	2027	2027	0	EV-NK!I13471
UKVFTA	2022	2022	0	UKV!D13470
UKVFTA	2023	2023	0	UKV!E13470
UKVFTA	2024	2024	0	UKV!F13470
UKVFTA	2025	2025	0	UKV!G13470
UKVFTA	2026	2026	0	UKV!H13470

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13470
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13450
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13450
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13450
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13450
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13450
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13450
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13450
RCEP A	2022	2022	0	RCEPT-A!D13458
RCEP A	2023	2023	0	RCEPT-A!E13458
RCEP A	2024	2024	0	RCEPT-A!F13458
RCEP A	2025	2025	0	RCEPT-A!G13458
RCEP A	2026	2026	0	RCEPT-A!H13458
RCEP A	2027	2027	0	RCEPT-A!I13458
RCEP B	2022	2022	0	B!D13458
RCEP B	2023	2023	0	B!E13458
RCEP B	2024	2024	0	B!F13458
RCEP B	2025	2025	0	B!G13458
RCEP B	2026	2026	0	B!H13458
RCEP B	2027	2027	0	B!I13458
RCEP C	2022	2022	0	C!D13458
RCEP C	2023	2023	0	C!E13458
RCEP C	2024	2024	0	C!F13458
RCEP C	2025	2025	0	C!G13458
RCEP C	2026	2026	0	C!H13458
RCEP C	2027	2027	0	C!I13458

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13457
RCEP D	2023	2023	0	D!E13457
RCEP D	2024	2024	0	D!F13457
RCEP D	2025	2025	0	D!G13457
RCEP D	2026	2026	0	D!H13457
RCEP D	2027	2027	0	D!I13457
RCEP E	2022	2022	0	E!D13461
RCEP E	2023	2023	0	E!E13461
RCEP E	2024	2024	0	E!F13461
RCEP E	2025	2025	0	E!G13461
RCEP E	2026	2026	0	E!H13461
RCEP E	2027	2027	0	E!I13461
RCEP F	2022	2022	0	F!D13458
RCEP F	2023	2023	0	F!E13458
RCEP F	2024	2024	0	F!F13458
RCEP F	2025	2025	0	F!G13458
RCEP F	2026	2026	0	F!H13458
RCEP F	2027	2027	0	F!I13458
VIFTA	2024	2024	0	VI!F12485
VIFTA	2025	2025	0	VI!G12485
VIFTA	2026	2026	0	VI!H12485
VIFTA	2027	2027	0	VI!I12485

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8459.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8459.10.00	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 8459.10.00. 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 8459.10.00 was checked against BT2026 (cell BT2026!N14107), 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

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.