Vietnam Tariff Intelligence

HS 8457.10.90 detail

HS code	8457.10.90
Description	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal / - Machining centres: / - - Other
Unit	chiếc
Generated	05/11/2026 02:28:37
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/84571090/

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!K14090
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14090
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14090
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	0%	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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13419
ATIGA	2022	2022	0	AT!E13360
ATIGA	2023	2023	0	AT!F13360
ATIGA	2024	2024	0	AT!G13360
ATIGA	2025	2025	0	AT!H13360
ATIGA	2026	2026	0	AT!I13360
ATIGA	2027	2027	0	AT!J13360
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13414
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13414
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13414

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13414
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13414
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13414
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13415
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13415
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13415
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13415
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13415
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13415
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13418
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13366
AIFTA	30/12/2022	2022	0	AI!F13374
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13374
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13374
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13374
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13374
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13374
VKFTA	2022	2022	0	VK!E13405
VKFTA	2023	2023	0	VK!F13405
VKFTA	2024	2024	0	VK!G13405
VKFTA	2025	2025	0	VK!H13405
VKFTA	2026	2026	0	VK!I13405
VKFTA	2027	2027	0	VK!J13405
VCFTA	2022	2022	0	VC!D13454
VCFTA	2023	2023	0	VC!E13454
VCFTA	2024	2024	0	VC!F13454

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13454
VCFTA	2026	2026	0	VC!H13454
VCFTA	2027	2027	0	VC!I13454
VN-EAEU	2022	2022	*	EAV!D13437
VN-EAEU	2023	2023	*	EAV!E13437
VN-EAEU	2024	2024	*	EAV!F13437
VN-EAEU	2025	2025	*	EAV!G13437
VN-EAEU	2026	2026	*	EAV!H13437
VN-EAEU	2027	2027	*	EAV!I13437
AHKFTA	2022	2022	0	AKH!D13437
AHKFTA	2023	2023	0	AKH!E13437
AHKFTA	2024	2024	0	AKH!F13437
AHKFTA	2025	2025	0	AKH!G13437
AHKFTA	2026	2026	0	AKH!H13437
AHKFTA	2027	2027	0	AKH!I13437
EVFTA	2022	2022	0	EV-NK!D13452
EVFTA	2023	2023	0	EV-NK!E13452
EVFTA	2024	2024	0	EV-NK!F13452
EVFTA	2025	2025	0	EV-NK!G13452
EVFTA	2026	2026	0	EV-NK!H13452
EVFTA	2027	2027	0	EV-NK!I13452
UKVFTA	2022	2022	0	UKV!D13451
UKVFTA	2023	2023	0	UKV!E13451
UKVFTA	2024	2024	0	UKV!F13451
UKVFTA	2025	2025	0	UKV!G13451
UKVFTA	2026	2026	0	UKV!H13451

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13451
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13431
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13431
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13431
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13431
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13431
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13431
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13431
RCEP A	2022	2022	0	RCEPT-A!D13439
RCEP A	2023	2023	0	RCEPT-A!E13439
RCEP A	2024	2024	0	RCEPT-A!F13439
RCEP A	2025	2025	0	RCEPT-A!G13439
RCEP A	2026	2026	0	RCEPT-A!H13439
RCEP A	2027	2027	0	RCEPT-A!I13439
RCEP B	2022	2022	0	B!D13439
RCEP B	2023	2023	0	B!E13439
RCEP B	2024	2024	0	B!F13439
RCEP B	2025	2025	0	B!G13439
RCEP B	2026	2026	0	B!H13439
RCEP B	2027	2027	0	B!I13439
RCEP C	2022	2022	0	C!D13439
RCEP C	2023	2023	0	C!E13439
RCEP C	2024	2024	0	C!F13439
RCEP C	2025	2025	0	C!G13439
RCEP C	2026	2026	0	C!H13439
RCEP C	2027	2027	0	C!I13439

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13438
RCEP D	2023	2023	0	D!E13438
RCEP D	2024	2024	0	D!F13438
RCEP D	2025	2025	0	D!G13438
RCEP D	2026	2026	0	D!H13438
RCEP D	2027	2027	0	D!I13438
RCEP E	2022	2022	0	E!D13442
RCEP E	2023	2023	0	E!E13442
RCEP E	2024	2024	0	E!F13442
RCEP E	2025	2025	0	E!G13442
RCEP E	2026	2026	0	E!H13442
RCEP E	2027	2027	0	E!I13442
RCEP F	2022	2022	0	F!D13439
RCEP F	2023	2023	0	F!E13439
RCEP F	2024	2024	0	F!F13439
RCEP F	2025	2025	0	F!G13439
RCEP F	2026	2026	0	F!H13439
RCEP F	2027	2027	0	F!I13439
VIFTA	2024	2024	0	VI!F12468
VIFTA	2025	2025	0	VI!G12468
VIFTA	2026	2026	0	VI!H12468
VIFTA	2027	2027	0	VI!I12468

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8457.10 has 2 lines; 8457.10.90 is distinguished from its siblings by: Other.	8457.10.10 Of spindle power not exceeding 4 kW	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 8457.10.90. 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 8457.10.90 was checked against BT2026 (cell BT2026!N14090), 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.