Vietnam Tariff Intelligence

HS 8459.39.20 detail

HS code	8459.39.20
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 / - Other boring-milling machines: / - - Other: / - - - Not electrically operated
Unit	chiếc/bộ
Generated	04/11/2026 14:36:36
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/84593920/

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!K14117
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14117
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14117
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E13448

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13389
ATIGA	2023	2023	0	AT!F13389
ATIGA	2024	2024	0	AT!G13389
ATIGA	2025	2025	0	AT!H13389
ATIGA	2026	2026	0	AT!I13389
ATIGA	2027	2027	0	AT!J13389
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13443
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13443
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13443
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13443
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13443
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13443
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13444
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13444
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13444
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13444
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13444
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13444
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13447
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13395
AIFTA	30/12/2022	2022	0	AI!F13403
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13403
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13403
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13403
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13403
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13403

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13434
VKFTA	2023	2023	0	VK!F13434
VKFTA	2024	2024	0	VK!G13434
VKFTA	2025	2025	0	VK!H13434
VKFTA	2026	2026	0	VK!I13434
VKFTA	2027	2027	0	VK!J13434
VCFTA	2022	2022	0	VC!D13483
VCFTA	2023	2023	0	VC!E13483
VCFTA	2024	2024	0	VC!F13483
VCFTA	2025	2025	0	VC!G13483
VCFTA	2026	2026	0	VC!H13483
VCFTA	2027	2027	0	VC!I13483
VN-EAEU	2022	2022	0	EAV!D13466
VN-EAEU	2023	2023	0	EAV!E13466
VN-EAEU	2024	2024	0	EAV!F13466
VN-EAEU	2025	2025	0	EAV!G13466
VN-EAEU	2026	2026	0	EAV!H13466
VN-EAEU	2027	2027	0	EAV!I13466
AHKFTA	2022	2022	0	AKH!D13466
AHKFTA	2023	2023	0	AKH!E13466
AHKFTA	2024	2024	0	AKH!F13466
AHKFTA	2025	2025	0	AKH!G13466
AHKFTA	2026	2026	0	AKH!H13466
AHKFTA	2027	2027	0	AKH!I13466
EVFTA	2022	2022	0	EV-NK!D13481
EVFTA	2023	2023	0	EV-NK!E13481

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13481
EVFTA	2025	2025	0	EV-NK!G13481
EVFTA	2026	2026	0	EV-NK!H13481
EVFTA	2027	2027	0	EV-NK!I13481
UKVFTA	2022	2022	0	UKV!D13480
UKVFTA	2023	2023	0	UKV!E13480
UKVFTA	2024	2024	0	UKV!F13480
UKVFTA	2025	2025	0	UKV!G13480
UKVFTA	2026	2026	0	UKV!H13480
UKVFTA	2027	2027	0	UKV!I13480
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13460
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13460
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13460
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13460
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13460
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13460
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13460
RCEP A	2022	2022	0	RCEPT-A!D13468
RCEP A	2023	2023	0	RCEPT-A!E13468
RCEP A	2024	2024	0	RCEPT-A!F13468
RCEP A	2025	2025	0	RCEPT-A!G13468
RCEP A	2026	2026	0	RCEPT-A!H13468
RCEP A	2027	2027	0	RCEPT-A!I13468
RCEP B	2022	2022	0	B!D13468
RCEP B	2023	2023	0	B!E13468
RCEP B	2024	2024	0	B!F13468

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13468
RCEP B	2026	2026	0	B!H13468
RCEP B	2027	2027	0	B!I13468
RCEP C	2022	2022	0	C!D13468
RCEP C	2023	2023	0	C!E13468
RCEP C	2024	2024	0	C!F13468
RCEP C	2025	2025	0	C!G13468
RCEP C	2026	2026	0	C!H13468
RCEP C	2027	2027	0	C!I13468
RCEP D	2022	2022	0	D!D13467
RCEP D	2023	2023	0	D!E13467
RCEP D	2024	2024	0	D!F13467
RCEP D	2025	2025	0	D!G13467
RCEP D	2026	2026	0	D!H13467
RCEP D	2027	2027	0	D!I13467
RCEP E	2022	2022	0	E!D13471
RCEP E	2023	2023	0	E!E13471
RCEP E	2024	2024	0	E!F13471
RCEP E	2025	2025	0	E!G13471
RCEP E	2026	2026	0	E!H13471
RCEP E	2027	2027	0	E!I13471
RCEP F	2022	2022	0	F!D13468
RCEP F	2023	2023	0	F!E13468
RCEP F	2024	2024	0	F!F13468
RCEP F	2025	2025	0	F!G13468
RCEP F	2026	2026	0	F!H13468

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13468
VIFTA	2024	2024	0	VI!F12495
VIFTA	2025	2025	0	VI!G12495
VIFTA	2026	2026	0	VI!H12495
VIFTA	2027	2027	0	VI!I12495

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 8459.39 has 2 lines; 8459.39.20 is distinguished from its siblings by: Not electrically operated.	8459.39.10 Electrically operated	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 8459.39.20. 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 8459.39.20 was checked against BT2026 (cell BT2026!N14117), 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.