Vietnam Tariff Intelligence

HS 8459.49.10 detail

HS code	8459.49.10
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 machines: / - - Other: / - - - Electrically operated
Unit	chiếc/bộ
Generated	02/11/2026 14:38:07
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/84594910/

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!K14121
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14121
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14121
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!E13452

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13393
ATIGA	2023	2023	0	AT!F13393
ATIGA	2024	2024	0	AT!G13393
ATIGA	2025	2025	0	AT!H13393
ATIGA	2026	2026	0	AT!I13393
ATIGA	2027	2027	0	AT!J13393
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13447
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13447
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13447
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13447
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13447
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13447
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13448
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13448
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13448
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13448
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13448
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13448
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13451
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13399
AIFTA	30/12/2022	2022	0	AI!F13407
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13407
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13407
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13407
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13407
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13407

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13438
VKFTA	2023	2023	0	VK!F13438
VKFTA	2024	2024	0	VK!G13438
VKFTA	2025	2025	0	VK!H13438
VKFTA	2026	2026	0	VK!I13438
VKFTA	2027	2027	0	VK!J13438
VCFTA	2022	2022	0	VC!D13487
VCFTA	2023	2023	0	VC!E13487
VCFTA	2024	2024	0	VC!F13487
VCFTA	2025	2025	0	VC!G13487
VCFTA	2026	2026	0	VC!H13487
VCFTA	2027	2027	0	VC!I13487
VN-EAEU	2022	2022	0	EAV!D13470
VN-EAEU	2023	2023	0	EAV!E13470
VN-EAEU	2024	2024	0	EAV!F13470
VN-EAEU	2025	2025	0	EAV!G13470
VN-EAEU	2026	2026	0	EAV!H13470
VN-EAEU	2027	2027	0	EAV!I13470
AHKFTA	2022	2022	0	AKH!D13470
AHKFTA	2023	2023	0	AKH!E13470
AHKFTA	2024	2024	0	AKH!F13470
AHKFTA	2025	2025	0	AKH!G13470
AHKFTA	2026	2026	0	AKH!H13470
AHKFTA	2027	2027	0	AKH!I13470
EVFTA	2022	2022	0	EV-NK!D13485
EVFTA	2023	2023	0	EV-NK!E13485

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13485
EVFTA	2025	2025	0	EV-NK!G13485
EVFTA	2026	2026	0	EV-NK!H13485
EVFTA	2027	2027	0	EV-NK!I13485
UKVFTA	2022	2022	0	UKV!D13484
UKVFTA	2023	2023	0	UKV!E13484
UKVFTA	2024	2024	0	UKV!F13484
UKVFTA	2025	2025	0	UKV!G13484
UKVFTA	2026	2026	0	UKV!H13484
UKVFTA	2027	2027	0	UKV!I13484
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13464
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13464
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13464
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13464
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13464
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13464
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13464
RCEP A	2022	2022	0	RCEPT-A!D13472
RCEP A	2023	2023	0	RCEPT-A!E13472
RCEP A	2024	2024	0	RCEPT-A!F13472
RCEP A	2025	2025	0	RCEPT-A!G13472
RCEP A	2026	2026	0	RCEPT-A!H13472
RCEP A	2027	2027	0	RCEPT-A!I13472
RCEP B	2022	2022	0	B!D13472
RCEP B	2023	2023	0	B!E13472
RCEP B	2024	2024	0	B!F13472

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13472
RCEP B	2026	2026	0	B!H13472
RCEP B	2027	2027	0	B!I13472
RCEP C	2022	2022	0	C!D13472
RCEP C	2023	2023	0	C!E13472
RCEP C	2024	2024	0	C!F13472
RCEP C	2025	2025	0	C!G13472
RCEP C	2026	2026	0	C!H13472
RCEP C	2027	2027	0	C!I13472
RCEP D	2022	2022	0	D!D13471
RCEP D	2023	2023	0	D!E13471
RCEP D	2024	2024	0	D!F13471
RCEP D	2025	2025	0	D!G13471
RCEP D	2026	2026	0	D!H13471
RCEP D	2027	2027	0	D!I13471
RCEP E	2022	2022	0	E!D13475
RCEP E	2023	2023	0	E!E13475
RCEP E	2024	2024	0	E!F13475
RCEP E	2025	2025	0	E!G13475
RCEP E	2026	2026	0	E!H13475
RCEP E	2027	2027	0	E!I13475
RCEP F	2022	2022	0	F!D13472
RCEP F	2023	2023	0	F!E13472
RCEP F	2024	2024	0	F!F13472
RCEP F	2025	2025	0	F!G13472
RCEP F	2026	2026	0	F!H13472

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13472
VIFTA	2024	2024	0	VI!F12499
VIFTA	2025	2025	0	VI!G12499
VIFTA	2026	2026	0	VI!H12499
VIFTA	2027	2027	0	VI!I12499

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 8459.49 has 2 lines; 8459.49.10 is distinguished from its siblings by: Electrically operated.	8459.49.20 Not 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 8459.49.10. 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 8459.49.10 was checked against BT2026 (cell BT2026!N14121), 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.