Vietnam Tariff Intelligence

HS 8460.31.10 detail

HS code	8460.31.10
Description	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61 / - Sharpening (tool or cutter grinding) machines: / - - Numerically controlled: / - - - Machine-tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW
Unit	chiếc/bộ
Generated	08/11/2026 09:52:48
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/84603110/

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!K14149
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14149
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14149
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
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

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!E13481
ATIGA	2022	2022	0	AT!E13422
ATIGA	2023	2023	0	AT!F13422
ATIGA	2024	2024	0	AT!G13422
ATIGA	2025	2025	0	AT!H13422
ATIGA	2026	2026	0	AT!I13422
ATIGA	2027	2027	0	AT!J13422
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13476
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13476
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13476
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13476

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13476
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13476
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13477
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13477
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13477
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13477
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13477
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13477
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13480
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13428
AIFTA	30/12/2022	2022	0	AI!F13436
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13436
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13436
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13436
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13436
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13436
VKFTA	2022	2022	0	VK!E13467
VKFTA	2023	2023	0	VK!F13467
VKFTA	2024	2024	0	VK!G13467
VKFTA	2025	2025	0	VK!H13467
VKFTA	2026	2026	0	VK!I13467
VKFTA	2027	2027	0	VK!J13467
VCFTA	2022	2022	0	VC!D13516
VCFTA	2023	2023	0	VC!E13516
VCFTA	2024	2024	0	VC!F13516
VCFTA	2025	2025	0	VC!G13516

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13516
VCFTA	2027	2027	0	VC!I13516
VN-EAEU	2022	2022	0	EAV!D13499
VN-EAEU	2023	2023	0	EAV!E13499
VN-EAEU	2024	2024	0	EAV!F13499
VN-EAEU	2025	2025	0	EAV!G13499
VN-EAEU	2026	2026	0	EAV!H13499
VN-EAEU	2027	2027	0	EAV!I13499
AHKFTA	2022	2022	0	AKH!D13499
AHKFTA	2023	2023	0	AKH!E13499
AHKFTA	2024	2024	0	AKH!F13499
AHKFTA	2025	2025	0	AKH!G13499
AHKFTA	2026	2026	0	AKH!H13499
AHKFTA	2027	2027	0	AKH!I13499
EVFTA	2022	2022	0	EV-NK!D13514
EVFTA	2023	2023	0	EV-NK!E13514
EVFTA	2024	2024	0	EV-NK!F13514
EVFTA	2025	2025	0	EV-NK!G13514
EVFTA	2026	2026	0	EV-NK!H13514
EVFTA	2027	2027	0	EV-NK!I13514
UKVFTA	2022	2022	0	UKV!D13513
UKVFTA	2023	2023	0	UKV!E13513
UKVFTA	2024	2024	0	UKV!F13513
UKVFTA	2025	2025	0	UKV!G13513
UKVFTA	2026	2026	0	UKV!H13513
UKVFTA	2027	2027	0	UKV!I13513

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13493
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13493
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13493
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13493
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13493
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13493
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13493
RCEP A	2022	2022	0	RCEPT-A!D13501
RCEP A	2023	2023	0	RCEPT-A!E13501
RCEP A	2024	2024	0	RCEPT-A!F13501
RCEP A	2025	2025	0	RCEPT-A!G13501
RCEP A	2026	2026	0	RCEPT-A!H13501
RCEP A	2027	2027	0	RCEPT-A!I13501
RCEP B	2022	2022	0	B!D13501
RCEP B	2023	2023	0	B!E13501
RCEP B	2024	2024	0	B!F13501
RCEP B	2025	2025	0	B!G13501
RCEP B	2026	2026	0	B!H13501
RCEP B	2027	2027	0	B!I13501
RCEP C	2022	2022	0	C!D13501
RCEP C	2023	2023	0	C!E13501
RCEP C	2024	2024	0	C!F13501
RCEP C	2025	2025	0	C!G13501
RCEP C	2026	2026	0	C!H13501
RCEP C	2027	2027	0	C!I13501
RCEP D	2022	2022	0	D!D13500

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13500
RCEP D	2024	2024	0	D!F13500
RCEP D	2025	2025	0	D!G13500
RCEP D	2026	2026	0	D!H13500
RCEP D	2027	2027	0	D!I13500
RCEP E	2022	2022	0	E!D13504
RCEP E	2023	2023	0	E!E13504
RCEP E	2024	2024	0	E!F13504
RCEP E	2025	2025	0	E!G13504
RCEP E	2026	2026	0	E!H13504
RCEP E	2027	2027	0	E!I13504
RCEP F	2022	2022	0	F!D13501
RCEP F	2023	2023	0	F!E13501
RCEP F	2024	2024	0	F!F13501
RCEP F	2025	2025	0	F!G13501
RCEP F	2026	2026	0	F!H13501
RCEP F	2027	2027	0	F!I13501
VIFTA	2024	2024	0	VI!F12527
VIFTA	2025	2025	0	VI!G12527
VIFTA	2026	2026	0	VI!H12527
VIFTA	2027	2027	0	VI!I12527

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 8460.31 has 2 lines; 8460.31.10 is distinguished from its siblings by: Machine-tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW.	8460.31.90 Other	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 8460.31.10. 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 8460.31.10 was checked against BT2026 (cell BT2026!N14149), 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.