Vietnam Tariff Intelligence

HS 8465.91.90 detail

HS code	8465.91.90
Description	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials / - Other: / - - Sawing machines: / - - - Other
Unit	chiếc/bộ
Generated	04/11/2026 14:48:00
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/84659190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14244
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14244
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14244
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	1.7	1.7%	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!E13581

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13522
ATIGA	2023	2023	0	AT!F13522
ATIGA	2024	2024	0	AT!G13522
ATIGA	2025	2025	0	AT!H13522
ATIGA	2026	2026	0	AT!I13522
ATIGA	2027	2027	0	AT!J13522
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13576
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13576
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13576
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13576
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13576
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13576
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13577
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13577
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13577
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13577
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13577
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13577
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13580
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13528
AIFTA	30/12/2022	2022	0	AI!F13536
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13536
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13536
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13536
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13536
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13536

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13567
VKFTA	2023	2023	0	VK!F13567
VKFTA	2024	2024	0	VK!G13567
VKFTA	2025	2025	0	VK!H13567
VKFTA	2026	2026	0	VK!I13567
VKFTA	2027	2027	0	VK!J13567
VCFTA	2022	2022	3	VC!D13616
VCFTA	2023	2023	3	VC!E13616
VCFTA	2024	2024	0	VC!F13616
VCFTA	2025	2025	0	VC!G13616
VCFTA	2026	2026	0	VC!H13616
VCFTA	2027	2027	0	VC!I13616
VN-EAEU	2022	2022	0	EAV!D13599
VN-EAEU	2023	2023	0	EAV!E13599
VN-EAEU	2024	2024	0	EAV!F13599
VN-EAEU	2025	2025	0	EAV!G13599
VN-EAEU	2026	2026	0	EAV!H13599
VN-EAEU	2027	2027	0	EAV!I13599
AHKFTA	2022	2022	0	AKH!D13599
AHKFTA	2023	2023	0	AKH!E13599
AHKFTA	2024	2024	0	AKH!F13599
AHKFTA	2025	2025	0	AKH!G13599
AHKFTA	2026	2026	0	AKH!H13599
AHKFTA	2027	2027	0	AKH!I13599
EVFTA	2022	2022	0	EV-NK!D13614
EVFTA	2023	2023	0	EV-NK!E13614

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13614
EVFTA	2025	2025	0	EV-NK!G13614
EVFTA	2026	2026	0	EV-NK!H13614
EVFTA	2027	2027	0	EV-NK!I13614
UKVFTA	2022	2022	0	UKV!D13613
UKVFTA	2023	2023	0	UKV!E13613
UKVFTA	2024	2024	0	UKV!F13613
UKVFTA	2025	2025	0	UKV!G13613
UKVFTA	2026	2026	0	UKV!H13613
UKVFTA	2027	2027	0	UKV!I13613
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13593
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13593
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13593
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13593
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13593
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13593
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13593
RCEP A	2022	2022	0	RCEPT-A!D13601
RCEP A	2023	2023	0	RCEPT-A!E13601
RCEP A	2024	2024	0	RCEPT-A!F13601
RCEP A	2025	2025	0	RCEPT-A!G13601
RCEP A	2026	2026	0	RCEPT-A!H13601
RCEP A	2027	2027	0	RCEPT-A!I13601
RCEP B	2022	2022	0	B!D13601
RCEP B	2023	2023	0	B!E13601
RCEP B	2024	2024	0	B!F13601

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13601
RCEP B	2026	2026	0	B!H13601
RCEP B	2027	2027	0	B!I13601
RCEP C	2022	2022	0	C!D13601
RCEP C	2023	2023	0	C!E13601
RCEP C	2024	2024	0	C!F13601
RCEP C	2025	2025	0	C!G13601
RCEP C	2026	2026	0	C!H13601
RCEP C	2027	2027	0	C!I13601
RCEP D	2022	2022	0	D!D13600
RCEP D	2023	2023	0	D!E13600
RCEP D	2024	2024	0	D!F13600
RCEP D	2025	2025	0	D!G13600
RCEP D	2026	2026	0	D!H13600
RCEP D	2027	2027	0	D!I13600
RCEP E	2022	2022	0	E!D13604
RCEP E	2023	2023	0	E!E13604
RCEP E	2024	2024	0	E!F13604
RCEP E	2025	2025	0	E!G13604
RCEP E	2026	2026	0	E!H13604
RCEP E	2027	2027	0	E!I13604
RCEP F	2022	2022	0	F!D13601
RCEP F	2023	2023	0	F!E13601
RCEP F	2024	2024	0	F!F13601
RCEP F	2025	2025	0	F!G13601
RCEP F	2026	2026	0	F!H13601

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13601
VIFTA	2024	2024	2.6	VI!F12622
VIFTA	2025	2025	2.1	VI!G12622
VIFTA	2026	2026	1.7	VI!H12622
VIFTA	2027	2027	1.3	VI!I12622

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 8465.91 has 2 lines; 8465.91.90 is distinguished from its siblings by: Other.	8465.91.10 Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8465.91.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8465.91.90	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 8465.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 8465.91.90 was checked against BT2026 (cell BT2026!N14244), 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.