Vietnam Tariff Intelligence

HS 8459.21.00 detail

HS code	8459.21.00
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 drilling machines: / - - Numerically controlled
Unit	chiếc/bộ
Generated	05/11/2026 22:58:49
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/84592100/

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!K14109
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14109
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14109
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!E13440

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13381
ATIGA	2023	2023	0	AT!F13381
ATIGA	2024	2024	0	AT!G13381
ATIGA	2025	2025	0	AT!H13381
ATIGA	2026	2026	0	AT!I13381
ATIGA	2027	2027	0	AT!J13381
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13435
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13435
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13435
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13435
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13435
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13435
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13436
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13436
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13436
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13436
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13436
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13436
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13439
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13387
AIFTA	30/12/2022	2022	0	AI!F13395
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13395
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13395
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13395
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13395
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13395

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13426
VKFTA	2023	2023	0	VK!F13426
VKFTA	2024	2024	0	VK!G13426
VKFTA	2025	2025	0	VK!H13426
VKFTA	2026	2026	0	VK!I13426
VKFTA	2027	2027	0	VK!J13426
VCFTA	2022	2022	0	VC!D13475
VCFTA	2023	2023	0	VC!E13475
VCFTA	2024	2024	0	VC!F13475
VCFTA	2025	2025	0	VC!G13475
VCFTA	2026	2026	0	VC!H13475
VCFTA	2027	2027	0	VC!I13475
VN-EAEU	2022	2022	0	EAV!D13458
VN-EAEU	2023	2023	0	EAV!E13458
VN-EAEU	2024	2024	0	EAV!F13458
VN-EAEU	2025	2025	0	EAV!G13458
VN-EAEU	2026	2026	0	EAV!H13458
VN-EAEU	2027	2027	0	EAV!I13458
AHKFTA	2022	2022	0	AKH!D13458
AHKFTA	2023	2023	0	AKH!E13458
AHKFTA	2024	2024	0	AKH!F13458
AHKFTA	2025	2025	0	AKH!G13458
AHKFTA	2026	2026	0	AKH!H13458
AHKFTA	2027	2027	0	AKH!I13458
EVFTA	2022	2022	0	EV-NK!D13473
EVFTA	2023	2023	0	EV-NK!E13473

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13473
EVFTA	2025	2025	0	EV-NK!G13473
EVFTA	2026	2026	0	EV-NK!H13473
EVFTA	2027	2027	0	EV-NK!I13473
UKVFTA	2022	2022	0	UKV!D13472
UKVFTA	2023	2023	0	UKV!E13472
UKVFTA	2024	2024	0	UKV!F13472
UKVFTA	2025	2025	0	UKV!G13472
UKVFTA	2026	2026	0	UKV!H13472
UKVFTA	2027	2027	0	UKV!I13472
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13452
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13452
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13452
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13452
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13452
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13452
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13452
RCEP A	2022	2022	0	RCEPT-A!D13460
RCEP A	2023	2023	0	RCEPT-A!E13460
RCEP A	2024	2024	0	RCEPT-A!F13460
RCEP A	2025	2025	0	RCEPT-A!G13460
RCEP A	2026	2026	0	RCEPT-A!H13460
RCEP A	2027	2027	0	RCEPT-A!I13460
RCEP B	2022	2022	0	B!D13460
RCEP B	2023	2023	0	B!E13460
RCEP B	2024	2024	0	B!F13460

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13460
RCEP B	2026	2026	0	B!H13460
RCEP B	2027	2027	0	B!I13460
RCEP C	2022	2022	0	C!D13460
RCEP C	2023	2023	0	C!E13460
RCEP C	2024	2024	0	C!F13460
RCEP C	2025	2025	0	C!G13460
RCEP C	2026	2026	0	C!H13460
RCEP C	2027	2027	0	C!I13460
RCEP D	2022	2022	0	D!D13459
RCEP D	2023	2023	0	D!E13459
RCEP D	2024	2024	0	D!F13459
RCEP D	2025	2025	0	D!G13459
RCEP D	2026	2026	0	D!H13459
RCEP D	2027	2027	0	D!I13459
RCEP E	2022	2022	0	E!D13463
RCEP E	2023	2023	0	E!E13463
RCEP E	2024	2024	0	E!F13463
RCEP E	2025	2025	0	E!G13463
RCEP E	2026	2026	0	E!H13463
RCEP E	2027	2027	0	E!I13463
RCEP F	2022	2022	0	F!D13460
RCEP F	2023	2023	0	F!E13460
RCEP F	2024	2024	0	F!F13460
RCEP F	2025	2025	0	F!G13460
RCEP F	2026	2026	0	F!H13460

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13460
VIFTA	2024	2024	0	VI!F12487
VIFTA	2025	2025	0	VI!G12487
VIFTA	2026	2026	0	VI!H12487
VIFTA	2027	2027	0	VI!I12487

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8459.21.00. 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 8459.21.00 was checked against BT2026 (cell BT2026!N14109), 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.