Vietnam Tariff Intelligence

HS 8460.31.90 detail

HS code	8460.31.90
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: / - - - Other
Unit	chiếc/bộ
Generated	02/11/2026 21:25:40
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/84603190/

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!K14150
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14150
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14150
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!E13482
ATIGA	2022	2022	0	AT!E13423
ATIGA	2023	2023	0	AT!F13423
ATIGA	2024	2024	0	AT!G13423
ATIGA	2025	2025	0	AT!H13423
ATIGA	2026	2026	0	AT!I13423
ATIGA	2027	2027	0	AT!J13423
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13477
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13477
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13477
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13477

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13477
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13477
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13478
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13478
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13478
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13478
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13478
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13478
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13481
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13429
AIFTA	30/12/2022	2022	0	AI!F13437
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13437
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13437
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13437
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13437
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13437
VKFTA	2022	2022	0	VK!E13468
VKFTA	2023	2023	0	VK!F13468
VKFTA	2024	2024	0	VK!G13468
VKFTA	2025	2025	0	VK!H13468
VKFTA	2026	2026	0	VK!I13468
VKFTA	2027	2027	0	VK!J13468
VCFTA	2022	2022	0	VC!D13517
VCFTA	2023	2023	0	VC!E13517
VCFTA	2024	2024	0	VC!F13517
VCFTA	2025	2025	0	VC!G13517

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13517
VCFTA	2027	2027	0	VC!I13517
VN-EAEU	2022	2022	0	EAV!D13500
VN-EAEU	2023	2023	0	EAV!E13500
VN-EAEU	2024	2024	0	EAV!F13500
VN-EAEU	2025	2025	0	EAV!G13500
VN-EAEU	2026	2026	0	EAV!H13500
VN-EAEU	2027	2027	0	EAV!I13500
AHKFTA	2022	2022	0	AKH!D13500
AHKFTA	2023	2023	0	AKH!E13500
AHKFTA	2024	2024	0	AKH!F13500
AHKFTA	2025	2025	0	AKH!G13500
AHKFTA	2026	2026	0	AKH!H13500
AHKFTA	2027	2027	0	AKH!I13500
EVFTA	2022	2022	0	EV-NK!D13515
EVFTA	2023	2023	0	EV-NK!E13515
EVFTA	2024	2024	0	EV-NK!F13515
EVFTA	2025	2025	0	EV-NK!G13515
EVFTA	2026	2026	0	EV-NK!H13515
EVFTA	2027	2027	0	EV-NK!I13515
UKVFTA	2022	2022	0	UKV!D13514
UKVFTA	2023	2023	0	UKV!E13514
UKVFTA	2024	2024	0	UKV!F13514
UKVFTA	2025	2025	0	UKV!G13514
UKVFTA	2026	2026	0	UKV!H13514
UKVFTA	2027	2027	0	UKV!I13514

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13494
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13494
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13494
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13494
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13494
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13494
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13494
RCEP A	2022	2022	0	RCEPT-A!D13502
RCEP A	2023	2023	0	RCEPT-A!E13502
RCEP A	2024	2024	0	RCEPT-A!F13502
RCEP A	2025	2025	0	RCEPT-A!G13502
RCEP A	2026	2026	0	RCEPT-A!H13502
RCEP A	2027	2027	0	RCEPT-A!I13502
RCEP B	2022	2022	0	B!D13502
RCEP B	2023	2023	0	B!E13502
RCEP B	2024	2024	0	B!F13502
RCEP B	2025	2025	0	B!G13502
RCEP B	2026	2026	0	B!H13502
RCEP B	2027	2027	0	B!I13502
RCEP C	2022	2022	0	C!D13502
RCEP C	2023	2023	0	C!E13502
RCEP C	2024	2024	0	C!F13502
RCEP C	2025	2025	0	C!G13502
RCEP C	2026	2026	0	C!H13502
RCEP C	2027	2027	0	C!I13502
RCEP D	2022	2022	0	D!D13501

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13501
RCEP D	2024	2024	0	D!F13501
RCEP D	2025	2025	0	D!G13501
RCEP D	2026	2026	0	D!H13501
RCEP D	2027	2027	0	D!I13501
RCEP E	2022	2022	0	E!D13505
RCEP E	2023	2023	0	E!E13505
RCEP E	2024	2024	0	E!F13505
RCEP E	2025	2025	0	E!G13505
RCEP E	2026	2026	0	E!H13505
RCEP E	2027	2027	0	E!I13505
RCEP F	2022	2022	0	F!D13502
RCEP F	2023	2023	0	F!E13502
RCEP F	2024	2024	0	F!F13502
RCEP F	2025	2025	0	F!G13502
RCEP F	2026	2026	0	F!H13502
RCEP F	2027	2027	0	F!I13502
VIFTA	2024	2024	0	VI!F12528
VIFTA	2025	2025	0	VI!G12528
VIFTA	2026	2026	0	VI!H12528
VIFTA	2027	2027	0	VI!I12528

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; 8460.31.90 is distinguished from its siblings by: Other.	8460.31.10 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	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 8460.31.90. 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 8460.31.90 was checked against BT2026 (cell BT2026!N14150), 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.