Vietnam Tariff Intelligence

HS 8461.40.00 detail

HS code	8461.40.00
Description	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included / - Gear cutting, gear grinding or gear finishing machines
Unit	chiếc/bộ
Generated	07/11/2026 18:48:15
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/84614000/

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!K14161
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14161
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14161
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!E13494

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13435
ATIGA	2023	2023	0	AT!F13435
ATIGA	2024	2024	0	AT!G13435
ATIGA	2025	2025	0	AT!H13435
ATIGA	2026	2026	0	AT!I13435
ATIGA	2027	2027	0	AT!J13435
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13489
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13489
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13489
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13489
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13489
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13489
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13490
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13490
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13490
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13490
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13490
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13490
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13493
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13441
AIFTA	30/12/2022	2022	0	AI!F13449
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13449
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13449
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13449
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13449
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13449

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13480
VKFTA	2023	2023	0	VK!F13480
VKFTA	2024	2024	0	VK!G13480
VKFTA	2025	2025	0	VK!H13480
VKFTA	2026	2026	0	VK!I13480
VKFTA	2027	2027	0	VK!J13480
VCFTA	2022	2022	0	VC!D13529
VCFTA	2023	2023	0	VC!E13529
VCFTA	2024	2024	0	VC!F13529
VCFTA	2025	2025	0	VC!G13529
VCFTA	2026	2026	0	VC!H13529
VCFTA	2027	2027	0	VC!I13529
VN-EAEU	2022	2022	0	EAV!D13512
VN-EAEU	2023	2023	0	EAV!E13512
VN-EAEU	2024	2024	0	EAV!F13512
VN-EAEU	2025	2025	0	EAV!G13512
VN-EAEU	2026	2026	0	EAV!H13512
VN-EAEU	2027	2027	0	EAV!I13512
AHKFTA	2022	2022	0	AKH!D13512
AHKFTA	2023	2023	0	AKH!E13512
AHKFTA	2024	2024	0	AKH!F13512
AHKFTA	2025	2025	0	AKH!G13512
AHKFTA	2026	2026	0	AKH!H13512
AHKFTA	2027	2027	0	AKH!I13512
EVFTA	2022	2022	0	EV-NK!D13527
EVFTA	2023	2023	0	EV-NK!E13527

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13527
EVFTA	2025	2025	0	EV-NK!G13527
EVFTA	2026	2026	0	EV-NK!H13527
EVFTA	2027	2027	0	EV-NK!I13527
UKVFTA	2022	2022	0	UKV!D13526
UKVFTA	2023	2023	0	UKV!E13526
UKVFTA	2024	2024	0	UKV!F13526
UKVFTA	2025	2025	0	UKV!G13526
UKVFTA	2026	2026	0	UKV!H13526
UKVFTA	2027	2027	0	UKV!I13526
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13506
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13506
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13506
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13506
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13506
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13506
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13506
RCEP A	2022	2022	0	RCEPT-A!D13514
RCEP A	2023	2023	0	RCEPT-A!E13514
RCEP A	2024	2024	0	RCEPT-A!F13514
RCEP A	2025	2025	0	RCEPT-A!G13514
RCEP A	2026	2026	0	RCEPT-A!H13514
RCEP A	2027	2027	0	RCEPT-A!I13514
RCEP B	2022	2022	0	B!D13514
RCEP B	2023	2023	0	B!E13514
RCEP B	2024	2024	0	B!F13514

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13514
RCEP B	2026	2026	0	B!H13514
RCEP B	2027	2027	0	B!I13514
RCEP C	2022	2022	0	C!D13514
RCEP C	2023	2023	0	C!E13514
RCEP C	2024	2024	0	C!F13514
RCEP C	2025	2025	0	C!G13514
RCEP C	2026	2026	0	C!H13514
RCEP C	2027	2027	0	C!I13514
RCEP D	2022	2022	0	D!D13513
RCEP D	2023	2023	0	D!E13513
RCEP D	2024	2024	0	D!F13513
RCEP D	2025	2025	0	D!G13513
RCEP D	2026	2026	0	D!H13513
RCEP D	2027	2027	0	D!I13513
RCEP E	2022	2022	0	E!D13517
RCEP E	2023	2023	0	E!E13517
RCEP E	2024	2024	0	E!F13517
RCEP E	2025	2025	0	E!G13517
RCEP E	2026	2026	0	E!H13517
RCEP E	2027	2027	0	E!I13517
RCEP F	2022	2022	0	F!D13514
RCEP F	2023	2023	0	F!E13514
RCEP F	2024	2024	0	F!F13514
RCEP F	2025	2025	0	F!G13514
RCEP F	2026	2026	0	F!H13514

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13514
VIFTA	2024	2024	0	VI!F12539
VIFTA	2025	2025	0	VI!G12539
VIFTA	2026	2026	0	VI!H12539
VIFTA	2027	2027	0	VI!I12539

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8461.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8461.40.00	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 8461.40.00. 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 8461.40.00 was checked against BT2026 (cell BT2026!N14161), 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.