Vietnam Tariff Intelligence

HS 8461.90.90 detail

HS code	8461.90.90
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 / - Other: / - - Other
Unit	chiếc/bộ
Generated	03/11/2026 06:46:54
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/84619090/

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!K14165
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14165
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14165
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E13498
ATIGA	2022	2022	0	AT!E13439
ATIGA	2023	2023	0	AT!F13439
ATIGA	2024	2024	0	AT!G13439
ATIGA	2025	2025	0	AT!H13439
ATIGA	2026	2026	0	AT!I13439
ATIGA	2027	2027	0	AT!J13439
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13493
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13493
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13493

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13493
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13493
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13493
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13494
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13494
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13494
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13494
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13494
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13494
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13445
AIFTA	30/12/2022	2022	0	AI!F13453
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13453
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13453
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13453
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13453
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13453
VKFTA	2022	2022	0	VK!E13484
VKFTA	2023	2023	0	VK!F13484
VKFTA	2024	2024	0	VK!G13484
VKFTA	2025	2025	0	VK!H13484
VKFTA	2026	2026	0	VK!I13484
VKFTA	2027	2027	0	VK!J13484
VCFTA	2022	2022	0	VC!D13533
VCFTA	2023	2023	0	VC!E13533
VCFTA	2024	2024	0	VC!F13533

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13533
VCFTA	2026	2026	0	VC!H13533
VCFTA	2027	2027	0	VC!I13533
VN-EAEU	2022	2022	0	EAV!D13516
VN-EAEU	2023	2023	0	EAV!E13516
VN-EAEU	2024	2024	0	EAV!F13516
VN-EAEU	2025	2025	0	EAV!G13516
VN-EAEU	2026	2026	0	EAV!H13516
VN-EAEU	2027	2027	0	EAV!I13516
AHKFTA	2022	2022	0	AKH!D13516
AHKFTA	2023	2023	0	AKH!E13516
AHKFTA	2024	2024	0	AKH!F13516
AHKFTA	2025	2025	0	AKH!G13516
AHKFTA	2026	2026	0	AKH!H13516
AHKFTA	2027	2027	0	AKH!I13516
EVFTA	2022	2022	0	EV-NK!D13531
EVFTA	2023	2023	0	EV-NK!E13531
EVFTA	2024	2024	0	EV-NK!F13531
EVFTA	2025	2025	0	EV-NK!G13531
EVFTA	2026	2026	0	EV-NK!H13531
EVFTA	2027	2027	0	EV-NK!I13531
UKVFTA	2022	2022	0	UKV!D13530
UKVFTA	2023	2023	0	UKV!E13530
UKVFTA	2024	2024	0	UKV!F13530
UKVFTA	2025	2025	0	UKV!G13530
UKVFTA	2026	2026	0	UKV!H13530

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13530
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13510
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13510
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13510
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13510
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13510
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13510
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13510
RCEP A	2022	2022	0	RCEPT-A!D13518
RCEP A	2023	2023	0	RCEPT-A!E13518
RCEP A	2024	2024	0	RCEPT-A!F13518
RCEP A	2025	2025	0	RCEPT-A!G13518
RCEP A	2026	2026	0	RCEPT-A!H13518
RCEP A	2027	2027	0	RCEPT-A!I13518
RCEP B	2022	2022	0	B!D13518
RCEP B	2023	2023	0	B!E13518
RCEP B	2024	2024	0	B!F13518
RCEP B	2025	2025	0	B!G13518
RCEP B	2026	2026	0	B!H13518
RCEP B	2027	2027	0	B!I13518
RCEP C	2022	2022	0	C!D13518
RCEP C	2023	2023	0	C!E13518
RCEP C	2024	2024	0	C!F13518
RCEP C	2025	2025	0	C!G13518
RCEP C	2026	2026	0	C!H13518
RCEP C	2027	2027	0	C!I13518

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13517
RCEP D	2023	2023	0	D!E13517
RCEP D	2024	2024	0	D!F13517
RCEP D	2025	2025	0	D!G13517
RCEP D	2026	2026	0	D!H13517
RCEP D	2027	2027	0	D!I13517
RCEP E	2022	2022	0	E!D13521
RCEP E	2023	2023	0	E!E13521
RCEP E	2024	2024	0	E!F13521
RCEP E	2025	2025	0	E!G13521
RCEP E	2026	2026	0	E!H13521
RCEP E	2027	2027	0	E!I13521
RCEP F	2022	2022	0	F!D13518
RCEP F	2023	2023	0	F!E13518
RCEP F	2024	2024	0	F!F13518
RCEP F	2025	2025	0	F!G13518
RCEP F	2026	2026	0	F!H13518
RCEP F	2027	2027	0	F!I13518
VIFTA	2024	2024	0	VI!F12543
VIFTA	2025	2025	0	VI!G12543
VIFTA	2026	2026	0	VI!H12543
VIFTA	2027	2027	0	VI!I12543

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 8461.90 has 2 lines; 8461.90.90 is distinguished from its siblings by: Other.	8461.90.20 Planing machines	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	8461.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8461.90.90	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 8461.90.90. 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 8461.90.90 was checked against BT2026 (cell BT2026!N14165), 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.