Vietnam Tariff Intelligence

HS 8458.99.10 detail

HS code	8458.99.10
Description	Lathes (including turning centres) for removing metal / - Other lathes: / - - Other: / - - - With the distance between the main spindle centre and the bed not exceeding 300 mm
Unit	chiếc/bộ
Generated	06/11/2026 23:35:13
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/84589910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14104
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N14104
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14104
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E13434

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13375
ATIGA	2023	2023	0	AT!F13375
ATIGA	2024	2024	0	AT!G13375
ATIGA	2025	2025	0	AT!H13375
ATIGA	2026	2026	0	AT!I13375
ATIGA	2027	2027	0	AT!J13375
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13429
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13429
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13429
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13429
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13429
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13429
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13430
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13430
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13430
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13430
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13430
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13430
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13433
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13381
AIFTA	30/12/2022	2022	0	AI!F13389
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13389
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13389
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13389
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13389
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13389

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13420
VKFTA	2023	2023	0	VK!F13420
VKFTA	2024	2024	0	VK!G13420
VKFTA	2025	2025	0	VK!H13420
VKFTA	2026	2026	0	VK!I13420
VKFTA	2027	2027	0	VK!J13420
VCFTA	2022	2022	3	VC!D13469
VCFTA	2023	2023	1	VC!E13469
VCFTA	2024	2024	0	VC!F13469
VCFTA	2025	2025	0	VC!G13469
VCFTA	2026	2026	0	VC!H13469
VCFTA	2027	2027	0	VC!I13469
VN-EAEU	2022	2022	0	EAV!D13452
VN-EAEU	2023	2023	0	EAV!E13452
VN-EAEU	2024	2024	0	EAV!F13452
VN-EAEU	2025	2025	0	EAV!G13452
VN-EAEU	2026	2026	0	EAV!H13452
VN-EAEU	2027	2027	0	EAV!I13452
AHKFTA	2022	2022	9	AKH!D13452
AHKFTA	2023	2023	6	AKH!E13452
AHKFTA	2024	2024	6	AKH!F13452
AHKFTA	2025	2025	3	AKH!G13452
AHKFTA	2026	2026	3	AKH!H13452
AHKFTA	2027	2027	0	AKH!I13452
EVFTA	2022	2022	7,5	EV-NK!D13467
EVFTA	2023	2023	5	EV-NK!E13467

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F13467
EVFTA	2025	2025	0	EV-NK!G13467
EVFTA	2026	2026	0	EV-NK!H13467
EVFTA	2027	2027	0	EV-NK!I13467
UKVFTA	2022	2022	7,5	UKV!D13466
UKVFTA	2023	2023	5	UKV!E13466
UKVFTA	2024	2024	2,5	UKV!F13466
UKVFTA	2025	2025	0	UKV!G13466
UKVFTA	2026	2026	0	UKV!H13466
UKVFTA	2027	2027	0	UKV!I13466
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13446
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13446
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13446
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13446
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13446
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13446
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13446
RCEP A	2022	2022	0	RCEPT-A!D13454
RCEP A	2023	2023	0	RCEPT-A!E13454
RCEP A	2024	2024	0	RCEPT-A!F13454
RCEP A	2025	2025	0	RCEPT-A!G13454
RCEP A	2026	2026	0	RCEPT-A!H13454
RCEP A	2027	2027	0	RCEPT-A!I13454
RCEP B	2022	2022	0	B!D13454
RCEP B	2023	2023	0	B!E13454
RCEP B	2024	2024	0	B!F13454

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13454
RCEP B	2026	2026	0	B!H13454
RCEP B	2027	2027	0	B!I13454
RCEP C	2022	2022	0	C!D13454
RCEP C	2023	2023	0	C!E13454
RCEP C	2024	2024	0	C!F13454
RCEP C	2025	2025	0	C!G13454
RCEP C	2026	2026	0	C!H13454
RCEP C	2027	2027	0	C!I13454
RCEP D	2022	2022	0	D!D13453
RCEP D	2023	2023	0	D!E13453
RCEP D	2024	2024	0	D!F13453
RCEP D	2025	2025	0	D!G13453
RCEP D	2026	2026	0	D!H13453
RCEP D	2027	2027	0	D!I13453
RCEP E	2022	2022	0	E!D13457
RCEP E	2023	2023	0	E!E13457
RCEP E	2024	2024	0	E!F13457
RCEP E	2025	2025	0	E!G13457
RCEP E	2026	2026	0	E!H13457
RCEP E	2027	2027	0	E!I13457
RCEP F	2022	2022	0	F!D13454
RCEP F	2023	2023	0	F!E13454
RCEP F	2024	2024	0	F!F13454
RCEP F	2025	2025	0	F!G13454
RCEP F	2026	2026	0	F!H13454

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13454
VIFTA	2024	2024	12,9	VI!F12482
VIFTA	2025	2025	10.7	VI!G12482
VIFTA	2026	2026	8.6	VI!H12482
VIFTA	2027	2027	6.4	VI!I12482

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 8458.99 has 2 lines; 8458.99.10 is distinguished from its siblings by: With the distance between the main spindle centre and the bed not exceeding 300 mm.	8458.99.90 Other	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 8458.99.10. 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 15% for 8458.99.10 was checked against BT2026 (cell BT2026!N14104), 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.