Vietnam Tariff Intelligence

HS 8459.31.00 detail

HS code	8459.31.00
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 boring-milling machines: / - - Numerically controlled
Unit	chiếc/bộ
Generated	10/11/2026 06:40:14
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/84593100/

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!K14114
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14114
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14114
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!E13445

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13386
ATIGA	2023	2023	0	AT!F13386
ATIGA	2024	2024	0	AT!G13386
ATIGA	2025	2025	0	AT!H13386
ATIGA	2026	2026	0	AT!I13386
ATIGA	2027	2027	0	AT!J13386
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13440
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13440
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13440
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13440
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13440
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13440
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13441
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13441
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13441
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13441
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13441
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13441
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13444
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13392
AIFTA	30/12/2022	2022	0	AI!F13400
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13400
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13400
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13400
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13400
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13400

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13431
VKFTA	2023	2023	0	VK!F13431
VKFTA	2024	2024	0	VK!G13431
VKFTA	2025	2025	0	VK!H13431
VKFTA	2026	2026	0	VK!I13431
VKFTA	2027	2027	0	VK!J13431
VCFTA	2022	2022	0	VC!D13480
VCFTA	2023	2023	0	VC!E13480
VCFTA	2024	2024	0	VC!F13480
VCFTA	2025	2025	0	VC!G13480
VCFTA	2026	2026	0	VC!H13480
VCFTA	2027	2027	0	VC!I13480
VN-EAEU	2022	2022	0	EAV!D13463
VN-EAEU	2023	2023	0	EAV!E13463
VN-EAEU	2024	2024	0	EAV!F13463
VN-EAEU	2025	2025	0	EAV!G13463
VN-EAEU	2026	2026	0	EAV!H13463
VN-EAEU	2027	2027	0	EAV!I13463
AHKFTA	2022	2022	0	AKH!D13463
AHKFTA	2023	2023	0	AKH!E13463
AHKFTA	2024	2024	0	AKH!F13463
AHKFTA	2025	2025	0	AKH!G13463
AHKFTA	2026	2026	0	AKH!H13463
AHKFTA	2027	2027	0	AKH!I13463
EVFTA	2022	2022	0	EV-NK!D13478
EVFTA	2023	2023	0	EV-NK!E13478

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13478
EVFTA	2025	2025	0	EV-NK!G13478
EVFTA	2026	2026	0	EV-NK!H13478
EVFTA	2027	2027	0	EV-NK!I13478
UKVFTA	2022	2022	0	UKV!D13477
UKVFTA	2023	2023	0	UKV!E13477
UKVFTA	2024	2024	0	UKV!F13477
UKVFTA	2025	2025	0	UKV!G13477
UKVFTA	2026	2026	0	UKV!H13477
UKVFTA	2027	2027	0	UKV!I13477
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13457
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13457
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13457
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13457
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13457
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13457
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13457
RCEP A	2022	2022	0	RCEPT-A!D13465
RCEP A	2023	2023	0	RCEPT-A!E13465
RCEP A	2024	2024	0	RCEPT-A!F13465
RCEP A	2025	2025	0	RCEPT-A!G13465
RCEP A	2026	2026	0	RCEPT-A!H13465
RCEP A	2027	2027	0	RCEPT-A!I13465
RCEP B	2022	2022	0	B!D13465
RCEP B	2023	2023	0	B!E13465
RCEP B	2024	2024	0	B!F13465

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13465
RCEP B	2026	2026	0	B!H13465
RCEP B	2027	2027	0	B!I13465
RCEP C	2022	2022	0	C!D13465
RCEP C	2023	2023	0	C!E13465
RCEP C	2024	2024	0	C!F13465
RCEP C	2025	2025	0	C!G13465
RCEP C	2026	2026	0	C!H13465
RCEP C	2027	2027	0	C!I13465
RCEP D	2022	2022	0	D!D13464
RCEP D	2023	2023	0	D!E13464
RCEP D	2024	2024	0	D!F13464
RCEP D	2025	2025	0	D!G13464
RCEP D	2026	2026	0	D!H13464
RCEP D	2027	2027	0	D!I13464
RCEP E	2022	2022	0	E!D13468
RCEP E	2023	2023	0	E!E13468
RCEP E	2024	2024	0	E!F13468
RCEP E	2025	2025	0	E!G13468
RCEP E	2026	2026	0	E!H13468
RCEP E	2027	2027	0	E!I13468
RCEP F	2022	2022	0	F!D13465
RCEP F	2023	2023	0	F!E13465
RCEP F	2024	2024	0	F!F13465
RCEP F	2025	2025	0	F!G13465
RCEP F	2026	2026	0	F!H13465

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13465
VIFTA	2024	2024	0	VI!F12492
VIFTA	2025	2025	0	VI!G12492
VIFTA	2026	2026	0	VI!H12492
VIFTA	2027	2027	0	VI!I12492

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 8459.31.00. 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 8459.31.00 was checked against BT2026 (cell BT2026!N14114), 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.