Vietnam Tariff Intelligence

HS 8459.70.20 detail

HS code	8459.70.20
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 threading or tapping machines: / - - Not electrically operated
Unit	chiếc/bộ
Generated	11/11/2026 16:10:42
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/84597020/

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!K14135
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14135
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14135
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!E13466

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13407
ATIGA	2023	2023	0	AT!F13407
ATIGA	2024	2024	0	AT!G13407
ATIGA	2025	2025	0	AT!H13407
ATIGA	2026	2026	0	AT!I13407
ATIGA	2027	2027	0	AT!J13407
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13461
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13461
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13461
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13461
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13461
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13461
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13462
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13462
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13462
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13462
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13462
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13462
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13465
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13413
AIFTA	30/12/2022	2022	0	AI!F13421
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13421
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13421
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13421
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13421
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13421

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13452
VKFTA	2023	2023	0	VK!F13452
VKFTA	2024	2024	0	VK!G13452
VKFTA	2025	2025	0	VK!H13452
VKFTA	2026	2026	0	VK!I13452
VKFTA	2027	2027	0	VK!J13452
VCFTA	2022	2022	0	VC!D13501
VCFTA	2023	2023	0	VC!E13501
VCFTA	2024	2024	0	VC!F13501
VCFTA	2025	2025	0	VC!G13501
VCFTA	2026	2026	0	VC!H13501
VCFTA	2027	2027	0	VC!I13501
VN-EAEU	2022	2022	0	EAV!D13484
VN-EAEU	2023	2023	0	EAV!E13484
VN-EAEU	2024	2024	0	EAV!F13484
VN-EAEU	2025	2025	0	EAV!G13484
VN-EAEU	2026	2026	0	EAV!H13484
VN-EAEU	2027	2027	0	EAV!I13484
AHKFTA	2022	2022	0	AKH!D13484
AHKFTA	2023	2023	0	AKH!E13484
AHKFTA	2024	2024	0	AKH!F13484
AHKFTA	2025	2025	0	AKH!G13484
AHKFTA	2026	2026	0	AKH!H13484
AHKFTA	2027	2027	0	AKH!I13484
EVFTA	2022	2022	0	EV-NK!D13499
EVFTA	2023	2023	0	EV-NK!E13499

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13499
EVFTA	2025	2025	0	EV-NK!G13499
EVFTA	2026	2026	0	EV-NK!H13499
EVFTA	2027	2027	0	EV-NK!I13499
UKVFTA	2022	2022	0	UKV!D13498
UKVFTA	2023	2023	0	UKV!E13498
UKVFTA	2024	2024	0	UKV!F13498
UKVFTA	2025	2025	0	UKV!G13498
UKVFTA	2026	2026	0	UKV!H13498
UKVFTA	2027	2027	0	UKV!I13498
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13478
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13478
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13478
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13478
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13478
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13478
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13478
RCEP A	2022	2022	0	RCEPT-A!D13486
RCEP A	2023	2023	0	RCEPT-A!E13486
RCEP A	2024	2024	0	RCEPT-A!F13486
RCEP A	2025	2025	0	RCEPT-A!G13486
RCEP A	2026	2026	0	RCEPT-A!H13486
RCEP A	2027	2027	0	RCEPT-A!I13486
RCEP B	2022	2022	0	B!D13486
RCEP B	2023	2023	0	B!E13486
RCEP B	2024	2024	0	B!F13486

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13486
RCEP B	2026	2026	0	B!H13486
RCEP B	2027	2027	0	B!I13486
RCEP C	2022	2022	0	C!D13486
RCEP C	2023	2023	0	C!E13486
RCEP C	2024	2024	0	C!F13486
RCEP C	2025	2025	0	C!G13486
RCEP C	2026	2026	0	C!H13486
RCEP C	2027	2027	0	C!I13486
RCEP D	2022	2022	0	D!D13485
RCEP D	2023	2023	0	D!E13485
RCEP D	2024	2024	0	D!F13485
RCEP D	2025	2025	0	D!G13485
RCEP D	2026	2026	0	D!H13485
RCEP D	2027	2027	0	D!I13485
RCEP E	2022	2022	0	E!D13489
RCEP E	2023	2023	0	E!E13489
RCEP E	2024	2024	0	E!F13489
RCEP E	2025	2025	0	E!G13489
RCEP E	2026	2026	0	E!H13489
RCEP E	2027	2027	0	E!I13489
RCEP F	2022	2022	0	F!D13486
RCEP F	2023	2023	0	F!E13486
RCEP F	2024	2024	0	F!F13486
RCEP F	2025	2025	0	F!G13486
RCEP F	2026	2026	0	F!H13486

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13486
VIFTA	2024	2024	0	VI!F12513
VIFTA	2025	2025	0	VI!G12513
VIFTA	2026	2026	0	VI!H12513
VIFTA	2027	2027	0	VI!I12513

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 8459.70 has 2 lines; 8459.70.20 is distinguished from its siblings by: Not electrically operated.	8459.70.10 Electrically operated	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 8459.70.20. 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 8459.70.20 was checked against BT2026 (cell BT2026!N14135), 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.