Vietnam Tariff Intelligence

HS 8465.95.10 detail

HS code	8465.95.10
Description	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials / - Other: / - - Drilling or morticing machines: / - - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm
Unit	chiếc/bộ
Generated	08/11/2026 09:43:44
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/84659510/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14253
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14253
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14253
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	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	1.7	1.7%	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!E13590
ATIGA	2022	2022	0	AT!E13531
ATIGA	2023	2023	0	AT!F13531
ATIGA	2024	2024	0	AT!G13531
ATIGA	2025	2025	0	AT!H13531
ATIGA	2026	2026	0	AT!I13531
ATIGA	2027	2027	0	AT!J13531
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13585
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13585
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13585
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13585
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13585
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13585
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13586
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13586
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13586
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13586
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13586
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13586
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13589
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13537
AIFTA	30/12/2022	2022	0	AI!F13545
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13545
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13545
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13545
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13545
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13545

VKFTA	2022	2022	0	VK!E13576
VKFTA	2023	2023	0	VK!F13576
VKFTA	2024	2024	0	VK!G13576
VKFTA	2025	2025	0	VK!H13576
VKFTA	2026	2026	0	VK!I13576
VKFTA	2027	2027	0	VK!J13576
VCFTA	2022	2022	3	VC!D13625
VCFTA	2023	2023	3	VC!E13625
VCFTA	2024	2024	0	VC!F13625
VCFTA	2025	2025	0	VC!G13625
VCFTA	2026	2026	0	VC!H13625
VCFTA	2027	2027	0	VC!I13625
VN-EAEU	2022	2022	0	EAV!D13608
VN-EAEU	2023	2023	0	EAV!E13608
VN-EAEU	2024	2024	0	EAV!F13608
VN-EAEU	2025	2025	0	EAV!G13608
VN-EAEU	2026	2026	0	EAV!H13608
VN-EAEU	2027	2027	0	EAV!I13608
AHKFTA	2022	2022	0	AKH!D13608
AHKFTA	2023	2023	0	AKH!E13608
AHKFTA	2024	2024	0	AKH!F13608
AHKFTA	2025	2025	0	AKH!G13608
AHKFTA	2026	2026	0	AKH!H13608
AHKFTA	2027	2027	0	AKH!I13608
EVFTA	2022	2022	0	EV-NK!D13623
EVFTA	2023	2023	0	EV-NK!E13623
EVFTA	2024	2024	0	EV-NK!F13623

EVFTA	2025	2025	0	EV-NK!G13623
EVFTA	2026	2026	0	EV-NK!H13623
EVFTA	2027	2027	0	EV-NK!I13623
UKVFTA	2022	2022	0	UKV!D13622
UKVFTA	2023	2023	0	UKV!E13622
UKVFTA	2024	2024	0	UKV!F13622
UKVFTA	2025	2025	0	UKV!G13622
UKVFTA	2026	2026	0	UKV!H13622
UKVFTA	2027	2027	0	UKV!I13622
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13602
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13602
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13602
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13602
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13602
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13602
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13602
RCEP A	2022	2022	0	RCEPT-A!D13610
RCEP A	2023	2023	0	RCEPT-A!E13610
RCEP A	2024	2024	0	RCEPT-A!F13610
RCEP A	2025	2025	0	RCEPT-A!G13610
RCEP A	2026	2026	0	RCEPT-A!H13610
RCEP A	2027	2027	0	RCEPT-A!I13610
RCEP B	2022	2022	0	B!D13610
RCEP B	2023	2023	0	B!E13610
RCEP B	2024	2024	0	B!F13610
RCEP B	2025	2025	0	B!G13610
RCEP B	2026	2026	0	B!H13610

RCEP B	2027	2027	0	B!I13610
RCEP C	2022	2022	0	C!D13610
RCEP C	2023	2023	0	C!E13610
RCEP C	2024	2024	0	C!F13610
RCEP C	2025	2025	0	C!G13610
RCEP C	2026	2026	0	C!H13610
RCEP C	2027	2027	0	C!I13610
RCEP D	2022	2022	0	D!D13609
RCEP D	2023	2023	0	D!E13609
RCEP D	2024	2024	0	D!F13609
RCEP D	2025	2025	0	D!G13609
RCEP D	2026	2026	0	D!H13609
RCEP D	2027	2027	0	D!I13609
RCEP E	2022	2022	0	E!D13613
RCEP E	2023	2023	0	E!E13613
RCEP E	2024	2024	0	E!F13613
RCEP E	2025	2025	0	E!G13613
RCEP E	2026	2026	0	E!H13613
RCEP E	2027	2027	0	E!I13613
RCEP F	2022	2022	0	F!D13610
RCEP F	2023	2023	0	F!E13610
RCEP F	2024	2024	0	F!F13610
RCEP F	2025	2025	0	F!G13610
RCEP F	2026	2026	0	F!H13610
RCEP F	2027	2027	0	F!I13610
VIFTA	2024	2024	2,6	VI!F12631
VIFTA	2025	2025	2.1	VI!G12631

VIFTA	2026	2026	1.7	VI!H12631
VIFTA	2027	2027	1.3	VI!I12631

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 8465.95 has 2 lines; 8465.95.10 is distinguished from its siblings by: Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm.	8465.95.90 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 8465.95.10. 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 3% for 8465.95.10 was checked against BT2026 (cell BT2026!N14253), 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.