

HS 8457.10.10 detail

HS code	8457.10.10
Description	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal / - Machining centres: / - - Of spindle power not exceeding 4 kW
Unit	chiếc
Generated	30/10/2026 16:56:22
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://mail.vietnamtariff.com/hs-code/84571010/

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!K14089
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14089
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14089
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

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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E13418
ATIGA	2022	2022	0	AT!E13359
ATIGA	2023	2023	0	AT!F13359
ATIGA	2024	2024	0	AT!G13359
ATIGA	2025	2025	0	AT!H13359
ATIGA	2026	2026	0	AT!I13359
ATIGA	2027	2027	0	AT!J13359
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13413
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13413
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13413

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13413
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13413
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13413
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13414
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13414
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13414
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13414
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13414
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13417
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13365
AIFTA	30/12/2022	2022	0	AI!F13373
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13373
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13373
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13373
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13373
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13373
VKFTA	2022	2022	0	VK!E13404
VKFTA	2023	2023	0	VK!F13404
VKFTA	2024	2024	0	VK!G13404
VKFTA	2025	2025	0	VK!H13404
VKFTA	2026	2026	0	VK!I13404
VKFTA	2027	2027	0	VK!J13404
VCFTA	2022	2022	0	VC!D13453
VCFTA	2023	2023	0	VC!E13453
VCFTA	2024	2024	0	VC!F13453

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13453
VCFTA	2026	2026	0	VC!H13453
VCFTA	2027	2027	0	VC!I13453
VN-EAEU	2022	2022	*	EAV!D13436
VN-EAEU	2023	2023	*	EAV!E13436
VN-EAEU	2024	2024	*	EAV!F13436
VN-EAEU	2025	2025	*	EAV!G13436
VN-EAEU	2026	2026	*	EAV!H13436
VN-EAEU	2027	2027	*	EAV!I13436
AHKFTA	2022	2022	0	AKH!D13436
AHKFTA	2023	2023	0	AKH!E13436
AHKFTA	2024	2024	0	AKH!F13436
AHKFTA	2025	2025	0	AKH!G13436
AHKFTA	2026	2026	0	AKH!H13436
AHKFTA	2027	2027	0	AKH!I13436
EVFTA	2022	2022	0	EV-NK!D13451
EVFTA	2023	2023	0	EV-NK!E13451
EVFTA	2024	2024	0	EV-NK!F13451
EVFTA	2025	2025	0	EV-NK!G13451
EVFTA	2026	2026	0	EV-NK!H13451
EVFTA	2027	2027	0	EV-NK!I13451
UKVFTA	2022	2022	0	UKV!D13450
UKVFTA	2023	2023	0	UKV!E13450
UKVFTA	2024	2024	0	UKV!F13450
UKVFTA	2025	2025	0	UKV!G13450
UKVFTA	2026	2026	0	UKV!H13450

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13450
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13430
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13430
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13430
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13430
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13430
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13430
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13430
RCEP A	2022	2022	0	RCEPT-A!D13438
RCEP A	2023	2023	0	RCEPT-A!E13438
RCEP A	2024	2024	0	RCEPT-A!F13438
RCEP A	2025	2025	0	RCEPT-A!G13438
RCEP A	2026	2026	0	RCEPT-A!H13438
RCEP A	2027	2027	0	RCEPT-A!I13438
RCEP B	2022	2022	0	B!D13438
RCEP B	2023	2023	0	B!E13438
RCEP B	2024	2024	0	B!F13438
RCEP B	2025	2025	0	B!G13438
RCEP B	2026	2026	0	B!H13438
RCEP B	2027	2027	0	B!I13438
RCEP C	2022	2022	0	C!D13438
RCEP C	2023	2023	0	C!E13438
RCEP C	2024	2024	0	C!F13438
RCEP C	2025	2025	0	C!G13438
RCEP C	2026	2026	0	C!H13438
RCEP C	2027	2027	0	C!I13438

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13437
RCEP D	2023	2023	0	D!E13437
RCEP D	2024	2024	0	D!F13437
RCEP D	2025	2025	0	D!G13437
RCEP D	2026	2026	0	D!H13437
RCEP D	2027	2027	0	D!I13437
RCEP E	2022	2022	0	E!D13441
RCEP E	2023	2023	0	E!E13441
RCEP E	2024	2024	0	E!F13441
RCEP E	2025	2025	0	E!G13441
RCEP E	2026	2026	0	E!H13441
RCEP E	2027	2027	0	E!I13441
RCEP F	2022	2022	0	F!D13438
RCEP F	2023	2023	0	F!E13438
RCEP F	2024	2024	0	F!F13438
RCEP F	2025	2025	0	F!G13438
RCEP F	2026	2026	0	F!H13438
RCEP F	2027	2027	0	F!I13438
VIFTA	2024	2024	0	VI!F12467
VIFTA	2025	2025	0	VI!G12467
VIFTA	2026	2026	0	VI!H12467
VIFTA	2027	2027	0	VI!I12467

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8457.10 has 2 lines; 8457.10.10 is distinguished from its siblings by: Of spindle power not exceeding 4 kW.	8457.10.90 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 8457.10.10. 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 0% for 8457.10.10 was checked against BT2026 (cell BT2026!N14089), 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.