Vietnam Tariff Intelligence

HS 8458.99.90 detail

HS code	8458.99.90
Description	Lathes (including turning centres) for removing metal / - Other lathes: / - - Other: / - - - Other
Unit	chiếc/bộ
Generated	02/11/2026 23:48:13
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://mail.vietnamtariff.com/hs-code/84589990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14105
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N14105
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14105
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	1.1	1.1%	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!E13435
ATIGA	2022	2022	0	AT!E13376

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F13376
ATIGA	2024	2024	0	AT!G13376
ATIGA	2025	2025	0	AT!H13376
ATIGA	2026	2026	0	AT!I13376
ATIGA	2027	2027	0	AT!J13376
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13430
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13430
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13430
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13430
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13430
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13430
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13431
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13431
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13431
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13431
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13431
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13431
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13434
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13382
AIFTA	30/12/2022	2022	0	AI!F13390
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13390
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13390
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13390
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13390
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13390
VKFTA	2022	2022	0	VK!E13421

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F13421
VKFTA	2024	2024	0	VK!G13421
VKFTA	2025	2025	0	VK!H13421
VKFTA	2026	2026	0	VK!I13421
VKFTA	2027	2027	0	VK!J13421
VCFTA	2022	2022	0	VC!D13470
VCFTA	2023	2023	0	VC!E13470
VCFTA	2024	2024	0	VC!F13470
VCFTA	2025	2025	0	VC!G13470
VCFTA	2026	2026	0	VC!H13470
VCFTA	2027	2027	0	VC!I13470
VN-EAEU	2022	2022	0	EAV!D13453
VN-EAEU	2023	2023	0	EAV!E13453
VN-EAEU	2024	2024	0	EAV!F13453
VN-EAEU	2025	2025	0	EAV!G13453
VN-EAEU	2026	2026	0	EAV!H13453
VN-EAEU	2027	2027	0	EAV!I13453
AHKFTA	2022	2022	0	AKH!D13453
AHKFTA	2023	2023	0	AKH!E13453
AHKFTA	2024	2024	0	AKH!F13453
AHKFTA	2025	2025	0	AKH!G13453
AHKFTA	2026	2026	0	AKH!H13453
AHKFTA	2027	2027	0	AKH!I13453
EVFTA	2022	2022	0	EV-NK!D13468
EVFTA	2023	2023	0	EV-NK!E13468
EVFTA	2024	2024	0	EV-NK!F13468

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G13468
EVFTA	2026	2026	0	EV-NK!H13468
EVFTA	2027	2027	0	EV-NK!I13468
UKVFTA	2022	2022	0	UKV!D13467
UKVFTA	2023	2023	0	UKV!E13467
UKVFTA	2024	2024	0	UKV!F13467
UKVFTA	2025	2025	0	UKV!G13467
UKVFTA	2026	2026	0	UKV!H13467
UKVFTA	2027	2027	0	UKV!I13467
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13447
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13447
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13447
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13447
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13447
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13447
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13447
RCEP A	2022	2022	0	RCEPT-A!D13455
RCEP A	2023	2023	0	RCEPT-A!E13455
RCEP A	2024	2024	0	RCEPT-A!F13455
RCEP A	2025	2025	0	RCEPT-A!G13455
RCEP A	2026	2026	0	RCEPT-A!H13455
RCEP A	2027	2027	0	RCEPT-A!I13455
RCEP B	2022	2022	0	B!D13455
RCEP B	2023	2023	0	B!E13455
RCEP B	2024	2024	0	B!F13455
RCEP B	2025	2025	0	B!G13455

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H13455
RCEP B	2027	2027	0	B!I13455
RCEP C	2022	2022	0	C!D13455
RCEP C	2023	2023	0	C!E13455
RCEP C	2024	2024	0	C!F13455
RCEP C	2025	2025	0	C!G13455
RCEP C	2026	2026	0	C!H13455
RCEP C	2027	2027	0	C!I13455
RCEP D	2022	2022	0	D!D13454
RCEP D	2023	2023	0	D!E13454
RCEP D	2024	2024	0	D!F13454
RCEP D	2025	2025	0	D!G13454
RCEP D	2026	2026	0	D!H13454
RCEP D	2027	2027	0	D!I13454
RCEP E	2022	2022	0	E!D13458
RCEP E	2023	2023	0	E!E13458
RCEP E	2024	2024	0	E!F13458
RCEP E	2025	2025	0	E!G13458
RCEP E	2026	2026	0	E!H13458
RCEP E	2027	2027	0	E!I13458
RCEP F	2022	2022	0	F!D13455
RCEP F	2023	2023	0	F!E13455
RCEP F	2024	2024	0	F!F13455
RCEP F	2025	2025	0	F!G13455
RCEP F	2026	2026	0	F!H13455
RCEP F	2027	2027	0	F!I13455

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	1.7	VI!F12483
VIFTA	2025	2025	1.4	VI!G12483
VIFTA	2026	2026	1.1	VI!H12483
VIFTA	2027	2027	0.9	VI!I12483

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; 8458.99.90 is distinguished from its siblings by: Other.	8458.99.10 With the distance between the main spindle centre and the bed not exceeding 300 mm	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 8458.99.90. 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 2% for 8458.99.90 was checked against BT2026 (cell BT2026!N14105), 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.