Vietnam Tariff Intelligence

HS 8460.22.00 detail

HS code	8460.22.00
Description	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61 / - Other grinding machines: / - - Centreless grinding machines, numerically controlled
Unit	chiếc/bộ
Generated	06/11/2026 02:19:32
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/84602200/

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!K14141
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14141
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14141
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!E13473

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13414
ATIGA	2023	2023	0	AT!F13414
ATIGA	2024	2024	0	AT!G13414
ATIGA	2025	2025	0	AT!H13414
ATIGA	2026	2026	0	AT!I13414
ATIGA	2027	2027	0	AT!J13414
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13468
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13468
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13468
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13468
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13468
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13468
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13469
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13469
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13469
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13469
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13469
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13469
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13472
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13420
AIFTA	30/12/2022	2022	0	AI!F13428
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13428
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13428
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13428
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13428
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13428

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13459
VKFTA	2023	2023	0	VK!F13459
VKFTA	2024	2024	0	VK!G13459
VKFTA	2025	2025	0	VK!H13459
VKFTA	2026	2026	0	VK!I13459
VKFTA	2027	2027	0	VK!J13459
VCFTA	2022	2022	0	VC!D13508
VCFTA	2023	2023	0	VC!E13508
VCFTA	2024	2024	0	VC!F13508
VCFTA	2025	2025	0	VC!G13508
VCFTA	2026	2026	0	VC!H13508
VCFTA	2027	2027	0	VC!I13508
VN-EAEU	2022	2022	0	EAV!D13491
VN-EAEU	2023	2023	0	EAV!E13491
VN-EAEU	2024	2024	0	EAV!F13491
VN-EAEU	2025	2025	0	EAV!G13491
VN-EAEU	2026	2026	0	EAV!H13491
VN-EAEU	2027	2027	0	EAV!I13491
AHKFTA	2022	2022	0	AKH!D13491
AHKFTA	2023	2023	0	AKH!E13491
AHKFTA	2024	2024	0	AKH!F13491
AHKFTA	2025	2025	0	AKH!G13491
AHKFTA	2026	2026	0	AKH!H13491
AHKFTA	2027	2027	0	AKH!I13491
EVFTA	2022	2022	0	EV-NK!D13506
EVFTA	2023	2023	0	EV-NK!E13506

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13506
EVFTA	2025	2025	0	EV-NK!G13506
EVFTA	2026	2026	0	EV-NK!H13506
EVFTA	2027	2027	0	EV-NK!I13506
UKVFTA	2022	2022	0	UKV!D13505
UKVFTA	2023	2023	0	UKV!E13505
UKVFTA	2024	2024	0	UKV!F13505
UKVFTA	2025	2025	0	UKV!G13505
UKVFTA	2026	2026	0	UKV!H13505
UKVFTA	2027	2027	0	UKV!I13505
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13485
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13485
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13485
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13485
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13485
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13485
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13485
RCEP A	2022	2022	0	RCEPT-A!D13493
RCEP A	2023	2023	0	RCEPT-A!E13493
RCEP A	2024	2024	0	RCEPT-A!F13493
RCEP A	2025	2025	0	RCEPT-A!G13493
RCEP A	2026	2026	0	RCEPT-A!H13493
RCEP A	2027	2027	0	RCEPT-A!I13493
RCEP B	2022	2022	0	B!D13493
RCEP B	2023	2023	0	B!E13493
RCEP B	2024	2024	0	B!F13493

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13493
RCEP B	2026	2026	0	B!H13493
RCEP B	2027	2027	0	B!I13493
RCEP C	2022	2022	0	C!D13493
RCEP C	2023	2023	0	C!E13493
RCEP C	2024	2024	0	C!F13493
RCEP C	2025	2025	0	C!G13493
RCEP C	2026	2026	0	C!H13493
RCEP C	2027	2027	0	C!I13493
RCEP D	2022	2022	0	D!D13492
RCEP D	2023	2023	0	D!E13492
RCEP D	2024	2024	0	D!F13492
RCEP D	2025	2025	0	D!G13492
RCEP D	2026	2026	0	D!H13492
RCEP D	2027	2027	0	D!I13492
RCEP E	2022	2022	0	E!D13496
RCEP E	2023	2023	0	E!E13496
RCEP E	2024	2024	0	E!F13496
RCEP E	2025	2025	0	E!G13496
RCEP E	2026	2026	0	E!H13496
RCEP E	2027	2027	0	E!I13496
RCEP F	2022	2022	0	F!D13493
RCEP F	2023	2023	0	F!E13493
RCEP F	2024	2024	0	F!F13493
RCEP F	2025	2025	0	F!G13493
RCEP F	2026	2026	0	F!H13493

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13493
VIFTA	2024	2024	0	VI!F12519
VIFTA	2025	2025	0	VI!G12519
VIFTA	2026	2026	0	VI!H12519
VIFTA	2027	2027	0	VI!I12519

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 8460.22.00. 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 8460.22.00 was checked against BT2026 (cell BT2026!N14141), 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.