Vietnam Tariff Intelligence

HS 8465.92.10 detail

HS code	8465.92.10
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: / - - Planing, milling or moulding (by cutting) machines: / - - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates
Unit	chiếc/bộ
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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/84659210/

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!K14246
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14246
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14246
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 (-KH)	0% (except KH)	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!E13583
ATIGA	2022	2022	0	AT!E13524
ATIGA	2023	2023	0	AT!F13524
ATIGA	2024	2024	0	AT!G13524
ATIGA	2025	2025	0	AT!H13524
ATIGA	2026	2026	0	AT!I13524
ATIGA	2027	2027	0	AT!J13524
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13578
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13578
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13578
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13578

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13578
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13578
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13579
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13579
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13579
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13579
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13579
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13579
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13582
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13530
AIFTA	30/12/2022	2022	0	AI!F13538
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13538
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13538
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13538
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13538
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13538
VKFTA	2022	2022	0	VK!E13569
VKFTA	2023	2023	0	VK!F13569
VKFTA	2024	2024	0	VK!G13569
VKFTA	2025	2025	0	VK!H13569
VKFTA	2026	2026	0	VK!I13569
VKFTA	2027	2027	0	VK!J13569
VCFTA	2022	2022	3	VC!D13618
VCFTA	2023	2023	3	VC!E13618
VCFTA	2024	2024	0	VC!F13618
VCFTA	2025	2025	0	VC!G13618

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H13618
VCFTA	2027	2027	0	VC!I13618
VN-EAEU	2022	2022	0	EAV!D13601
VN-EAEU	2023	2023	0	EAV!E13601
VN-EAEU	2024	2024	0	EAV!F13601
VN-EAEU	2025	2025	0	EAV!G13601
VN-EAEU	2026	2026	0	EAV!H13601
VN-EAEU	2027	2027	0	EAV!I13601
AHKFTA	2022	2022	0	AKH!D13601
AHKFTA	2023	2023	0	AKH!E13601
AHKFTA	2024	2024	0	AKH!F13601
AHKFTA	2025	2025	0	AKH!G13601
AHKFTA	2026	2026	0	AKH!H13601
AHKFTA	2027	2027	0	AKH!I13601
EVFTA	2022	2022	0	EV-NK!D13616
EVFTA	2023	2023	0	EV-NK!E13616
EVFTA	2024	2024	0	EV-NK!F13616
EVFTA	2025	2025	0	EV-NK!G13616
EVFTA	2026	2026	0	EV-NK!H13616
EVFTA	2027	2027	0	EV-NK!I13616
UKVFTA	2022	2022	0	UKV!D13615
UKVFTA	2023	2023	0	UKV!E13615
UKVFTA	2024	2024	0	UKV!F13615
UKVFTA	2025	2025	0	UKV!G13615
UKVFTA	2026	2026	0	UKV!H13615
UKVFTA	2027	2027	0	UKV!I13615

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13595
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13595
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13595
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13595
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13595
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13595
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13595
RCEP A	2022	2022	0	RCEPT-A!D13603
RCEP A	2023	2023	0	RCEPT-A!E13603
RCEP A	2024	2024	0	RCEPT-A!F13603
RCEP A	2025	2025	0	RCEPT-A!G13603
RCEP A	2026	2026	0	RCEPT-A!H13603
RCEP A	2027	2027	0	RCEPT-A!I13603
RCEP B	2022	2022	0	B!D13603
RCEP B	2023	2023	0	B!E13603
RCEP B	2024	2024	0	B!F13603
RCEP B	2025	2025	0	B!G13603
RCEP B	2026	2026	0	B!H13603
RCEP B	2027	2027	0	B!I13603
RCEP C	2022	2022	0	C!D13603
RCEP C	2023	2023	0	C!E13603
RCEP C	2024	2024	0	C!F13603
RCEP C	2025	2025	0	C!G13603
RCEP C	2026	2026	0	C!H13603
RCEP C	2027	2027	0	C!I13603
RCEP D	2022	2022	0	D!D13602

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E13602
RCEP D	2024	2024	0	D!F13602
RCEP D	2025	2025	0	D!G13602
RCEP D	2026	2026	0	D!H13602
RCEP D	2027	2027	0	D!I13602
RCEP E	2022	2022	0	E!D13606
RCEP E	2023	2023	0	E!E13606
RCEP E	2024	2024	0	E!F13606
RCEP E	2025	2025	0	E!G13606
RCEP E	2026	2026	0	E!H13606
RCEP E	2027	2027	0	E!I13606
RCEP F	2022	2022	0	F!D13603
RCEP F	2023	2023	0	F!E13603
RCEP F	2024	2024	0	F!F13603
RCEP F	2025	2025	0	F!G13603
RCEP F	2026	2026	0	F!H13603
RCEP F	2027	2027	0	F!I13603
VIFTA	2024	2024	2,6	VI!F12624
VIFTA	2025	2025	2.1	VI!G12624
VIFTA	2026	2026	1.7	VI!H12624
VIFTA	2027	2027	1.3	VI!I12624

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 8465.92 has 2 lines; 8465.92.10 is distinguished from its siblings by: For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates.	8465.92.90 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 8465.92.10. 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 8465.92.10 was checked against BT2026 (cell BT2026!N14246), 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.