Vietnam Tariff Intelligence

HS 8465.92.90 detail

HS code	8465.92.90
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: / - - - Other
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/84659290/

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!K14247
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N14247
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14247
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 (-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

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-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!E13584
ATIGA	2022	2022	0	AT!E13525
ATIGA	2023	2023	0	AT!F13525
ATIGA	2024	2024	0	AT!G13525
ATIGA	2025	2025	0	AT!H13525
ATIGA	2026	2026	0	AT!I13525
ATIGA	2027	2027	0	AT!J13525
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13579
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13579
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13579

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13579
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13579
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13579
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13580
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13580
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13580
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13580
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13580
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13583
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13531
AIFTA	30/12/2022	2022	0	AI!F13539
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13539
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13539
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13539
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13539
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13539
VKFTA	2022	2022	0	VK!E13570
VKFTA	2023	2023	0	VK!F13570
VKFTA	2024	2024	0	VK!G13570
VKFTA	2025	2025	0	VK!H13570
VKFTA	2026	2026	0	VK!I13570
VKFTA	2027	2027	0	VK!J13570
VCFTA	2022	2022	3	VC!D13619
VCFTA	2023	2023	3	VC!E13619
VCFTA	2024	2024	0	VC!F13619

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13619
VCFTA	2026	2026	0	VC!H13619
VCFTA	2027	2027	0	VC!I13619
VN-EAEU	2022	2022	0	EAV!D13602
VN-EAEU	2023	2023	0	EAV!E13602
VN-EAEU	2024	2024	0	EAV!F13602
VN-EAEU	2025	2025	0	EAV!G13602
VN-EAEU	2026	2026	0	EAV!H13602
VN-EAEU	2027	2027	0	EAV!I13602
AHKFTA	2022	2022	0	AKH!D13602
AHKFTA	2023	2023	0	AKH!E13602
AHKFTA	2024	2024	0	AKH!F13602
AHKFTA	2025	2025	0	AKH!G13602
AHKFTA	2026	2026	0	AKH!H13602
AHKFTA	2027	2027	0	AKH!I13602
EVFTA	2022	2022	0	EV-NK!D13617
EVFTA	2023	2023	0	EV-NK!E13617
EVFTA	2024	2024	0	EV-NK!F13617
EVFTA	2025	2025	0	EV-NK!G13617
EVFTA	2026	2026	0	EV-NK!H13617
EVFTA	2027	2027	0	EV-NK!I13617
UKVFTA	2022	2022	0	UKV!D13616
UKVFTA	2023	2023	0	UKV!E13616
UKVFTA	2024	2024	0	UKV!F13616
UKVFTA	2025	2025	0	UKV!G13616
UKVFTA	2026	2026	0	UKV!H13616

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13616
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13596
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13596
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13596
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13596
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13596
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13596
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13596
RCEP A	2022	2022	0	RCEPT-A!D13604
RCEP A	2023	2023	0	RCEPT-A!E13604
RCEP A	2024	2024	0	RCEPT-A!F13604
RCEP A	2025	2025	0	RCEPT-A!G13604
RCEP A	2026	2026	0	RCEPT-A!H13604
RCEP A	2027	2027	0	RCEPT-A!I13604
RCEP B	2022	2022	0	B!D13604
RCEP B	2023	2023	0	B!E13604
RCEP B	2024	2024	0	B!F13604
RCEP B	2025	2025	0	B!G13604
RCEP B	2026	2026	0	B!H13604
RCEP B	2027	2027	0	B!I13604
RCEP C	2022	2022	0	C!D13604
RCEP C	2023	2023	0	C!E13604
RCEP C	2024	2024	0	C!F13604
RCEP C	2025	2025	0	C!G13604
RCEP C	2026	2026	0	C!H13604
RCEP C	2027	2027	0	C!I13604

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13603
RCEP D	2023	2023	0	D!E13603
RCEP D	2024	2024	0	D!F13603
RCEP D	2025	2025	0	D!G13603
RCEP D	2026	2026	0	D!H13603
RCEP D	2027	2027	0	D!I13603
RCEP E	2022	2022	0	E!D13607
RCEP E	2023	2023	0	E!E13607
RCEP E	2024	2024	0	E!F13607
RCEP E	2025	2025	0	E!G13607
RCEP E	2026	2026	0	E!H13607
RCEP E	2027	2027	0	E!I13607
RCEP F	2022	2022	0	F!D13604
RCEP F	2023	2023	0	F!E13604
RCEP F	2024	2024	0	F!F13604
RCEP F	2025	2025	0	F!G13604
RCEP F	2026	2026	0	F!H13604
RCEP F	2027	2027	0	F!I13604
VIFTA	2024	2024	2.6	VI!F12625
VIFTA	2025	2025	2.1	VI!G12625
VIFTA	2026	2026	1.7	VI!H12625
VIFTA	2027	2027	1.3	VI!I12625

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; 8465.92.90 is distinguished from its siblings by: Other.	8465.92.10 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	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8465.92.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8465.92.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8465.92.90. 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 3% for 8465.92.90 was checked against BT2026 (cell BT2026!N14247), 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.