Vietnam Tariff Intelligence

HS 8460.40.00 detail

HS code	8460.40.00
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 / - Honing or lapping machines
Unit	chiếc/bộ
Generated	20/11/2026 10:40:31
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/84604000/

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!K14154
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14154
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14154
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!E13486

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13427
ATIGA	2023	2023	0	AT!F13427
ATIGA	2024	2024	0	AT!G13427
ATIGA	2025	2025	0	AT!H13427
ATIGA	2026	2026	0	AT!I13427
ATIGA	2027	2027	0	AT!J13427
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13481
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13481
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13481
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13481
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13481
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13481
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13482
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13482
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13482
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13482
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13482
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13482
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13485
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13433
AIFTA	30/12/2022	2022	0	AI!F13441
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13441
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13441
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13441
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13441
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13441

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13472
VKFTA	2023	2023	0	VK!F13472
VKFTA	2024	2024	0	VK!G13472
VKFTA	2025	2025	0	VK!H13472
VKFTA	2026	2026	0	VK!I13472
VKFTA	2027	2027	0	VK!J13472
VCFTA	2022	2022	0	VC!D13521
VCFTA	2023	2023	0	VC!E13521
VCFTA	2024	2024	0	VC!F13521
VCFTA	2025	2025	0	VC!G13521
VCFTA	2026	2026	0	VC!H13521
VCFTA	2027	2027	0	VC!I13521
VN-EAEU	2022	2022	0	EAV!D13504
VN-EAEU	2023	2023	0	EAV!E13504
VN-EAEU	2024	2024	0	EAV!F13504
VN-EAEU	2025	2025	0	EAV!G13504
VN-EAEU	2026	2026	0	EAV!H13504
VN-EAEU	2027	2027	0	EAV!I13504
AHKFTA	2022	2022	0	AKH!D13504
AHKFTA	2023	2023	0	AKH!E13504
AHKFTA	2024	2024	0	AKH!F13504
AHKFTA	2025	2025	0	AKH!G13504
AHKFTA	2026	2026	0	AKH!H13504
AHKFTA	2027	2027	0	AKH!I13504
EVFTA	2022	2022	0	EV-NK!D13519
EVFTA	2023	2023	0	EV-NK!E13519

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13519
EVFTA	2025	2025	0	EV-NK!G13519
EVFTA	2026	2026	0	EV-NK!H13519
EVFTA	2027	2027	0	EV-NK!I13519
UKVFTA	2022	2022	0	UKV!D13518
UKVFTA	2023	2023	0	UKV!E13518
UKVFTA	2024	2024	0	UKV!F13518
UKVFTA	2025	2025	0	UKV!G13518
UKVFTA	2026	2026	0	UKV!H13518
UKVFTA	2027	2027	0	UKV!I13518
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13498
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13498
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13498
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13498
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13498
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13498
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13498
RCEP A	2022	2022	0	RCEPT-A!D13506
RCEP A	2023	2023	0	RCEPT-A!E13506
RCEP A	2024	2024	0	RCEPT-A!F13506
RCEP A	2025	2025	0	RCEPT-A!G13506
RCEP A	2026	2026	0	RCEPT-A!H13506
RCEP A	2027	2027	0	RCEPT-A!I13506
RCEP B	2022	2022	0	B!D13506
RCEP B	2023	2023	0	B!E13506
RCEP B	2024	2024	0	B!F13506

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13506
RCEP B	2026	2026	0	B!H13506
RCEP B	2027	2027	0	B!I13506
RCEP C	2022	2022	0	C!D13506
RCEP C	2023	2023	0	C!E13506
RCEP C	2024	2024	0	C!F13506
RCEP C	2025	2025	0	C!G13506
RCEP C	2026	2026	0	C!H13506
RCEP C	2027	2027	0	C!I13506
RCEP D	2022	2022	0	D!D13505
RCEP D	2023	2023	0	D!E13505
RCEP D	2024	2024	0	D!F13505
RCEP D	2025	2025	0	D!G13505
RCEP D	2026	2026	0	D!H13505
RCEP D	2027	2027	0	D!I13505
RCEP E	2022	2022	0	E!D13509
RCEP E	2023	2023	0	E!E13509
RCEP E	2024	2024	0	E!F13509
RCEP E	2025	2025	0	E!G13509
RCEP E	2026	2026	0	E!H13509
RCEP E	2027	2027	0	E!I13509
RCEP F	2022	2022	0	F!D13506
RCEP F	2023	2023	0	F!E13506
RCEP F	2024	2024	0	F!F13506
RCEP F	2025	2025	0	F!G13506
RCEP F	2026	2026	0	F!H13506

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13506
VIFTA	2024	2024	0	VI!F12532
VIFTA	2025	2025	0	VI!G12532
VIFTA	2026	2026	0	VI!H12532
VIFTA	2027	2027	0	VI!I12532

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8460.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8460.40.00	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 8460.40.00. 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 8460.40.00 was checked against BT2026 (cell BT2026!N14154), 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.