Vietnam Tariff Intelligence

HS 8203.40.00 detail

HS code	8203.40.00
Description	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools / - Pipe-cutters, bolt croppers, perforating punches and similar tools
Unit	chiếc
Generated	04/11/2026 07:20:51
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/82034000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12517
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12517
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12517
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	4	4%	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!E11866

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11809
ATIGA	2023	2023	0	AT!F11809
ATIGA	2024	2024	0	AT!G11809
ATIGA	2025	2025	0	AT!H11809
ATIGA	2026	2026	0	AT!I11809
ATIGA	2027	2027	0	AT!J11809
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11861
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11861
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11862
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11862
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11862
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11862
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11862
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11862
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11865
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11815
AIFTA	30/12/2022	2022	0	AI!F11821
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11821
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11821
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11821
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11821
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11821

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11854
VKFTA	2023	2023	0	VK!F11854
VKFTA	2024	2024	0	VK!G11854
VKFTA	2025	2025	0	VK!H11854
VKFTA	2026	2026	0	VK!I11854
VKFTA	2027	2027	0	VK!J11854
VCFTA	2022	2022	2	VC!D11899
VCFTA	2023	2023	1	VC!E11899
VCFTA	2024	2024	0	VC!F11899
VCFTA	2025	2025	0	VC!G11899
VCFTA	2026	2026	0	VC!H11899
VCFTA	2027	2027	0	VC!I11899
VN-EAEU	2022	2022	0	EAV!D11884
VN-EAEU	2023	2023	0	EAV!E11884
VN-EAEU	2024	2024	0	EAV!F11884
VN-EAEU	2025	2025	0	EAV!G11884
VN-EAEU	2026	2026	0	EAV!H11884
VN-EAEU	2027	2027	0	EAV!I11884
AHKFTA	2022	2022	0	AKH!D11884
AHKFTA	2023	2023	0	AKH!E11884
AHKFTA	2024	2024	0	AKH!F11884
AHKFTA	2025	2025	0	AKH!G11884
AHKFTA	2026	2026	0	AKH!H11884
AHKFTA	2027	2027	0	AKH!I11884
EVFTA	2022	2022	2,5	EV-NK!D11901
EVFTA	2023	2023	0	EV-NK!E11901

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F11901
EVFTA	2025	2025	0	EV-NK!G11901
EVFTA	2026	2026	0	EV-NK!H11901
EVFTA	2027	2027	0	EV-NK!I11901
UKVFTA	2022	2022	2,5	UKV!D11900
UKVFTA	2023	2023	0	UKV!E11900
UKVFTA	2024	2024	0	UKV!F11900
UKVFTA	2025	2025	0	UKV!G11900
UKVFTA	2026	2026	0	UKV!H11900
UKVFTA	2027	2027	0	UKV!I11900
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11847
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11847
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11847
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11847
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11847
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11847
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11847
RCEP A	2022	2022	0	RCEPT-A!D11884
RCEP A	2023	2023	0	RCEPT-A!E11884
RCEP A	2024	2024	0	RCEPT-A!F11884
RCEP A	2025	2025	0	RCEPT-A!G11884
RCEP A	2026	2026	0	RCEPT-A!H11884
RCEP A	2027	2027	0	RCEPT-A!I11884
RCEP B	2022	2022	0	B!D11884
RCEP B	2023	2023	0	B!E11884
RCEP B	2024	2024	0	B!F11884

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11884
RCEP B	2026	2026	0	B!H11884
RCEP B	2027	2027	0	B!I11884
RCEP C	2022	2022	0	C!D11884
RCEP C	2023	2023	0	C!E11884
RCEP C	2024	2024	0	C!F11884
RCEP C	2025	2025	0	C!G11884
RCEP C	2026	2026	0	C!H11884
RCEP C	2027	2027	0	C!I11884
RCEP D	2022	2022	0	D!D11883
RCEP D	2023	2023	0	D!E11883
RCEP D	2024	2024	0	D!F11883
RCEP D	2025	2025	0	D!G11883
RCEP D	2026	2026	0	D!H11883
RCEP D	2027	2027	0	D!I11883
RCEP E	2022	2022	0	E!D11887
RCEP E	2023	2023	0	E!E11887
RCEP E	2024	2024	0	E!F11887
RCEP E	2025	2025	0	E!G11887
RCEP E	2026	2026	0	E!H11887
RCEP E	2027	2027	0	E!I11887
RCEP F	2022	2022	0	F!D11884
RCEP F	2023	2023	0	F!E11884
RCEP F	2024	2024	0	F!F11884
RCEP F	2025	2025	0	F!G11884
RCEP F	2026	2026	0	F!H11884

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11884
VIFTA	2024	2024	8	VI!F10992
VIFTA	2025	2025	6	VI!G10992
VIFTA	2026	2026	4	VI!H10992
VIFTA	2027	2027	2	VI!I10992

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 8203.40.00. 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 10% for 8203.40.00 was checked against BT2026 (cell BT2026!N12517), 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.