Vietnam Tariff Intelligence

HS 8467.91.90 detail

HS code	8467.91.90
Description	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor / - Parts: / - - Of chain saws: / - - - Other
Unit	chiếc
Generated	09/11/2026 19:06:20
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/84679190/

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!K14291
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14291
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14291
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!E13630

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13571
ATIGA	2023	2023	0	AT!F13571
ATIGA	2024	2024	0	AT!G13571
ATIGA	2025	2025	0	AT!H13571
ATIGA	2026	2026	0	AT!I13571
ATIGA	2027	2027	0	AT!J13571
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13625
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13625
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13625
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13625
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13625
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13625
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13626
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13629
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13577
AIFTA	30/12/2022	2022	0	AI!F13585
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13585
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13585
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13585
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13585
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13585

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13616
VKFTA	2023	2023	0	VK!F13616
VKFTA	2024	2024	0	VK!G13616
VKFTA	2025	2025	0	VK!H13616
VKFTA	2026	2026	0	VK!I13616
VKFTA	2027	2027	0	VK!J13616
VCFTA	2022	2022	0	VC!D13665
VCFTA	2023	2023	0	VC!E13665
VCFTA	2024	2024	0	VC!F13665
VCFTA	2025	2025	0	VC!G13665
VCFTA	2026	2026	0	VC!H13665
VCFTA	2027	2027	0	VC!I13665
VN-EAEU	2022	2022	0	EAV!D13648
VN-EAEU	2023	2023	0	EAV!E13648
VN-EAEU	2024	2024	0	EAV!F13648
VN-EAEU	2025	2025	0	EAV!G13648
VN-EAEU	2026	2026	0	EAV!H13648
VN-EAEU	2027	2027	0	EAV!I13648
AHKFTA	2022	2022	0	AKH!D13648
AHKFTA	2023	2023	0	AKH!E13648
AHKFTA	2024	2024	0	AKH!F13648
AHKFTA	2025	2025	0	AKH!G13648
AHKFTA	2026	2026	0	AKH!H13648
AHKFTA	2027	2027	0	AKH!I13648
EVFTA	2022	2022	0	EV-NK!D13663
EVFTA	2023	2023	0	EV-NK!E13663

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13663
EVFTA	2025	2025	0	EV-NK!G13663
EVFTA	2026	2026	0	EV-NK!H13663
EVFTA	2027	2027	0	EV-NK!I13663
UKVFTA	2022	2022	0	UKV!D13662
UKVFTA	2023	2023	0	UKV!E13662
UKVFTA	2024	2024	0	UKV!F13662
UKVFTA	2025	2025	0	UKV!G13662
UKVFTA	2026	2026	0	UKV!H13662
UKVFTA	2027	2027	0	UKV!I13662
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13642
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13642
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13642
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13642
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13642
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13642
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13642
RCEP A	2022	2022	0	RCEPT-A!D13650
RCEP A	2023	2023	0	RCEPT-A!E13650
RCEP A	2024	2024	0	RCEPT-A!F13650
RCEP A	2025	2025	0	RCEPT-A!G13650
RCEP A	2026	2026	0	RCEPT-A!H13650
RCEP A	2027	2027	0	RCEPT-A!I13650
RCEP B	2022	2022	0	B!D13650
RCEP B	2023	2023	0	B!E13650
RCEP B	2024	2024	0	B!F13650

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13650
RCEP B	2026	2026	0	B!H13650
RCEP B	2027	2027	0	B!I13650
RCEP C	2022	2022	0	C!D13650
RCEP C	2023	2023	0	C!E13650
RCEP C	2024	2024	0	C!F13650
RCEP C	2025	2025	0	C!G13650
RCEP C	2026	2026	0	C!H13650
RCEP C	2027	2027	0	C!I13650
RCEP D	2022	2022	0	D!D13649
RCEP D	2023	2023	0	D!E13649
RCEP D	2024	2024	0	D!F13649
RCEP D	2025	2025	0	D!G13649
RCEP D	2026	2026	0	D!H13649
RCEP D	2027	2027	0	D!I13649
RCEP E	2022	2022	0	E!D13653
RCEP E	2023	2023	0	E!E13653
RCEP E	2024	2024	0	E!F13653
RCEP E	2025	2025	0	E!G13653
RCEP E	2026	2026	0	E!H13653
RCEP E	2027	2027	0	E!I13653
RCEP F	2022	2022	0	F!D13650
RCEP F	2023	2023	0	F!E13650
RCEP F	2024	2024	0	F!F13650
RCEP F	2025	2025	0	F!G13650
RCEP F	2026	2026	0	F!H13650

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13650
VIFTA	2024	2024	0	VI!F12670
VIFTA	2025	2025	0	VI!G12670
VIFTA	2026	2026	0	VI!H12670
VIFTA	2027	2027	0	VI!I12670

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 8467.91 has 2 lines; 8467.91.90 is distinguished from its siblings by: Other.	8467.91.10 Of electro-mechanical type	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 8467.91.90. 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 0% for 8467.91.90 was checked against BT2026 (cell BT2026!N14291), 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.