Vietnam Tariff Intelligence

HS 8201.90.00 detail

HS code	8201.90.00
Description	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry / - Other hand tools of a kind used in agriculture, horticulture or forestry
Unit	chiếc
Generated	09/11/2026 12:52:14
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/82019000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12500
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12500
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12500
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E11847

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11790
ATIGA	2023	2023	0	AT!F11790
ATIGA	2024	2024	0	AT!G11790
ATIGA	2025	2025	0	AT!H11790
ATIGA	2026	2026	0	AT!I11790
ATIGA	2027	2027	0	AT!J11790
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11842
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11842
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11842
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11842
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11842
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11842
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E11843
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F11843
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11843
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11843
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11843
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11843
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11846
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11796
AIFTA	30/12/2022	2022	0	AI!F11802
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11802
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11802
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11802
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11802
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11802

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11835
VKFTA	2023	2023	0	VK!F11835
VKFTA	2024	2024	0	VK!G11835
VKFTA	2025	2025	0	VK!H11835
VKFTA	2026	2026	0	VK!I11835
VKFTA	2027	2027	0	VK!J11835
VCFTA	2022	2022	4	VC!D11880
VCFTA	2023	2023	2	VC!E11880
VCFTA	2024	2024	0	VC!F11880
VCFTA	2025	2025	0	VC!G11880
VCFTA	2026	2026	0	VC!H11880
VCFTA	2027	2027	0	VC!I11880
VN-EAEU	2022	2022	0	EAV!D11865
VN-EAEU	2023	2023	0	EAV!E11865
VN-EAEU	2024	2024	0	EAV!F11865
VN-EAEU	2025	2025	0	EAV!G11865
VN-EAEU	2026	2026	0	EAV!H11865
VN-EAEU	2027	2027	0	EAV!I11865
AHKFTA	2022	2022	12	AKH!D11865
AHKFTA	2023	2023	8	AKH!E11865
AHKFTA	2024	2024	8	AKH!F11865
AHKFTA	2025	2025	4	AKH!G11865
AHKFTA	2026	2026	4	AKH!H11865
AHKFTA	2027	2027	0	AKH!I11865
EVFTA	2022	2022	5	EV-NK!D11882
EVFTA	2023	2023	0	EV-NK!E11882

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F11882
EVFTA	2025	2025	0	EV-NK!G11882
EVFTA	2026	2026	0	EV-NK!H11882
EVFTA	2027	2027	0	EV-NK!I11882
UKVFTA	2022	2022	5	UKV!D11881
UKVFTA	2023	2023	0	UKV!E11881
UKVFTA	2024	2024	0	UKV!F11881
UKVFTA	2025	2025	0	UKV!G11881
UKVFTA	2026	2026	0	UKV!H11881
UKVFTA	2027	2027	0	UKV!I11881
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11828
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11828
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11828
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11828
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11828
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11828
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11828
RCEP A	2022	2022	0	RCEPT-A!D11865
RCEP A	2023	2023	0	RCEPT-A!E11865
RCEP A	2024	2024	0	RCEPT-A!F11865
RCEP A	2025	2025	0	RCEPT-A!G11865
RCEP A	2026	2026	0	RCEPT-A!H11865
RCEP A	2027	2027	0	RCEPT-A!I11865
RCEP B	2022	2022	0	B!D11865
RCEP B	2023	2023	0	B!E11865
RCEP B	2024	2024	0	B!F11865

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11865
RCEP B	2026	2026	0	B!H11865
RCEP B	2027	2027	0	B!I11865
RCEP C	2022	2022	0	C!D11865
RCEP C	2023	2023	0	C!E11865
RCEP C	2024	2024	0	C!F11865
RCEP C	2025	2025	0	C!G11865
RCEP C	2026	2026	0	C!H11865
RCEP C	2027	2027	0	C!I11865
RCEP D	2022	2022	0	D!D11864
RCEP D	2023	2023	0	D!E11864
RCEP D	2024	2024	0	D!F11864
RCEP D	2025	2025	0	D!G11864
RCEP D	2026	2026	0	D!H11864
RCEP D	2027	2027	0	D!I11864
RCEP E	2022	2022	0	E!D11868
RCEP E	2023	2023	0	E!E11868
RCEP E	2024	2024	0	E!F11868
RCEP E	2025	2025	0	E!G11868
RCEP E	2026	2026	0	E!H11868
RCEP E	2027	2027	0	E!I11868
RCEP F	2022	2022	0	F!D11865
RCEP F	2023	2023	0	F!E11865
RCEP F	2024	2024	0	F!F11865
RCEP F	2025	2025	0	F!G11865
RCEP F	2026	2026	0	F!H11865

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11865
VIFTA	2024	2024	17,1	VI!F10975
VIFTA	2025	2025	14.3	VI!G10975
VIFTA	2026	2026	11.4	VI!H10975
VIFTA	2027	2027	8.6	VI!I10975

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 8201.90.00. 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 20% for 8201.90.00 was checked against BT2026 (cell BT2026!N12500), 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

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.