Vietnam Tariff Intelligence

HS 8203.10.00 detail

HS code	8203.10.00
Description	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools / - Files, rasps and similar tools
Unit	chiếc
Generated	03/11/2026 05:23:32
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/82031000/

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!K12514
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12514
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12514
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
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
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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11863
ATIGA	2022	2022	0	AT!E11806
ATIGA	2023	2023	0	AT!F11806
ATIGA	2024	2024	0	AT!G11806
ATIGA	2025	2025	0	AT!H11806
ATIGA	2026	2026	0	AT!I11806
ATIGA	2027	2027	0	AT!J11806
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11858
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11858
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11858

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11858
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11858
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11858
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11859
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11859
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11859
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11859
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11859
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11859
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11862
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11812
AIFTA	30/12/2022	2022	16	AI!F11818
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G11818
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H11818
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I11818
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J11818
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K11818
VKFTA	2022	2022	0	VK!E11851
VKFTA	2023	2023	0	VK!F11851
VKFTA	2024	2024	0	VK!G11851
VKFTA	2025	2025	0	VK!H11851
VKFTA	2026	2026	0	VK!I11851
VKFTA	2027	2027	0	VK!J11851
VCFTA	2022	2022	4	VC!D11896
VCFTA	2023	2023	2	VC!E11896
VCFTA	2024	2024	0	VC!F11896

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11896
VCFTA	2026	2026	0	VC!H11896
VCFTA	2027	2027	0	VC!I11896
VN-EAEU	2022	2022	0	EAV!D11881
VN-EAEU	2023	2023	0	EAV!E11881
VN-EAEU	2024	2024	0	EAV!F11881
VN-EAEU	2025	2025	0	EAV!G11881
VN-EAEU	2026	2026	0	EAV!H11881
VN-EAEU	2027	2027	0	EAV!I11881
AHKFTA	2022	2022	12	AKH!D11881
AHKFTA	2023	2023	8	AKH!E11881
AHKFTA	2024	2024	8	AKH!F11881
AHKFTA	2025	2025	4	AKH!G11881
AHKFTA	2026	2026	4	AKH!H11881
AHKFTA	2027	2027	0	AKH!I11881
EVFTA	2022	2022	5	EV-NK!D11898
EVFTA	2023	2023	0	EV-NK!E11898
EVFTA	2024	2024	0	EV-NK!F11898
EVFTA	2025	2025	0	EV-NK!G11898
EVFTA	2026	2026	0	EV-NK!H11898
EVFTA	2027	2027	0	EV-NK!I11898
UKVFTA	2022	2022	5	UKV!D11897
UKVFTA	2023	2023	0	UKV!E11897
UKVFTA	2024	2024	0	UKV!F11897
UKVFTA	2025	2025	0	UKV!G11897
UKVFTA	2026	2026	0	UKV!H11897

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11897
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11844
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11844
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11844
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11844
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11844
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11844
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11844
RCEP A	2022	2022	18	RCEPT-A!D11881
RCEP A	2023	2023	16	RCEPT-A!E11881
RCEP A	2024	2024	14	RCEPT-A!F11881
RCEP A	2025	2025	12	RCEPT-A!G11881
RCEP A	2026	2026	10	RCEPT-A!H11881
RCEP A	2027	2027	8	RCEPT-A!I11881
RCEP B	2022	2022	18	B!D11881
RCEP B	2023	2023	16	B!E11881
RCEP B	2024	2024	14	B!F11881
RCEP B	2025	2025	12	B!G11881
RCEP B	2026	2026	10	B!H11881
RCEP B	2027	2027	8	B!I11881
RCEP C	2022	2022	18	C!D11881
RCEP C	2023	2023	16	C!E11881
RCEP C	2024	2024	14	C!F11881
RCEP C	2025	2025	12	C!G11881
RCEP C	2026	2026	10	C!H11881
RCEP C	2027	2027	8	C!I11881

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D11880
RCEP D	2023	2023	16,4	D!E11880
RCEP D	2024	2024	14,5	D!F11880
RCEP D	2025	2025	12,7	D!G11880
RCEP D	2026	2026	10,9	D!H11880
RCEP D	2027	2027	9,1	D!I11880
RCEP E	2022	2022	18	E!D11884
RCEP E	2023	2023	16	E!E11884
RCEP E	2024	2024	14	E!F11884
RCEP E	2025	2025	12	E!G11884
RCEP E	2026	2026	10	E!H11884
RCEP E	2027	2027	8	E!I11884
RCEP F	2022	2022	18	F!D11881
RCEP F	2023	2023	16	F!E11881
RCEP F	2024	2024	14	F!F11881
RCEP F	2025	2025	12	F!G11881
RCEP F	2026	2026	10	F!H11881
RCEP F	2027	2027	8	F!I11881
VIFTA	2024	2024	16	VI!F10989
VIFTA	2025	2025	12	VI!G10989
VIFTA	2026	2026	8	VI!H10989
VIFTA	2027	2027	4	VI!I10989

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 8203.10.00. 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 8203.10.00 was checked against BT2026 (cell BT2026!N12514), 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.