

HS 8207.40.00 detail

HS code	8207.40.00
Description	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools / - Tools for tapping or threading
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/82074000/

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!K12541
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12541
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12541
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!E11894

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11837
ATIGA	2023	2023	0	AT!F11837
ATIGA	2024	2024	0	AT!G11837
ATIGA	2025	2025	0	AT!H11837
ATIGA	2026	2026	0	AT!I11837
ATIGA	2027	2027	0	AT!J11837
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11889
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11889
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11889
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11889
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11890
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11890
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11890
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11890
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11890
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11890
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11893
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11843
AIFTA	30/12/2022	2022	0	AI!F11849
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11849
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11849
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11849
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11849
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11849

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11882
VKFTA	2023	2023	0	VK!F11882
VKFTA	2024	2024	0	VK!G11882
VKFTA	2025	2025	0	VK!H11882
VKFTA	2026	2026	0	VK!I11882
VKFTA	2027	2027	0	VK!J11882
VCFTA	2022	2022	0	VC!D11927
VCFTA	2023	2023	0	VC!E11927
VCFTA	2024	2024	0	VC!F11927
VCFTA	2025	2025	0	VC!G11927
VCFTA	2026	2026	0	VC!H11927
VCFTA	2027	2027	0	VC!I11927
VN-EAEU	2022	2022	0	EAV!D11912
VN-EAEU	2023	2023	0	EAV!E11912
VN-EAEU	2024	2024	0	EAV!F11912
VN-EAEU	2025	2025	0	EAV!G11912
VN-EAEU	2026	2026	0	EAV!H11912
VN-EAEU	2027	2027	0	EAV!I11912
AHKFTA	2022	2022	0	AKH!D11912
AHKFTA	2023	2023	0	AKH!E11912
AHKFTA	2024	2024	0	AKH!F11912
AHKFTA	2025	2025	0	AKH!G11912
AHKFTA	2026	2026	0	AKH!H11912
AHKFTA	2027	2027	0	AKH!I11912
EVFTA	2022	2022	0	EV-NK!D11929
EVFTA	2023	2023	0	EV-NK!E11929

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F11929
EVFTA	2025	2025	0	EV-NK!G11929
EVFTA	2026	2026	0	EV-NK!H11929
EVFTA	2027	2027	0	EV-NK!I11929
UKVFTA	2022	2022	0	UKV!D11928
UKVFTA	2023	2023	0	UKV!E11928
UKVFTA	2024	2024	0	UKV!F11928
UKVFTA	2025	2025	0	UKV!G11928
UKVFTA	2026	2026	0	UKV!H11928
UKVFTA	2027	2027	0	UKV!I11928
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11875
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11875
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11875
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11875
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11875
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11875
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11875
RCEP A	2022	2022	0	RCEPT-A!D11912
RCEP A	2023	2023	0	RCEPT-A!E11912
RCEP A	2024	2024	0	RCEPT-A!F11912
RCEP A	2025	2025	0	RCEPT-A!G11912
RCEP A	2026	2026	0	RCEPT-A!H11912
RCEP A	2027	2027	0	RCEPT-A!I11912
RCEP B	2022	2022	0	B!D11912
RCEP B	2023	2023	0	B!E11912
RCEP B	2024	2024	0	B!F11912

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11912
RCEP B	2026	2026	0	B!H11912
RCEP B	2027	2027	0	B!I11912
RCEP C	2022	2022	0	C!D11912
RCEP C	2023	2023	0	C!E11912
RCEP C	2024	2024	0	C!F11912
RCEP C	2025	2025	0	C!G11912
RCEP C	2026	2026	0	C!H11912
RCEP C	2027	2027	0	C!I11912
RCEP D	2022	2022	0	D!D11911
RCEP D	2023	2023	0	D!E11911
RCEP D	2024	2024	0	D!F11911
RCEP D	2025	2025	0	D!G11911
RCEP D	2026	2026	0	D!H11911
RCEP D	2027	2027	0	D!I11911
RCEP E	2022	2022	0	E!D11915
RCEP E	2023	2023	0	E!E11915
RCEP E	2024	2024	0	E!F11915
RCEP E	2025	2025	0	E!G11915
RCEP E	2026	2026	0	E!H11915
RCEP E	2027	2027	0	E!I11915
RCEP F	2022	2022	0	F!D11912
RCEP F	2023	2023	0	F!E11912
RCEP F	2024	2024	0	F!F11912
RCEP F	2025	2025	0	F!G11912
RCEP F	2026	2026	0	F!H11912

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!!11912
VIFTA	2024	2024	0	VI!F11016
VIFTA	2025	2025	0	VI!G11016
VIFTA	2026	2026	0	VI!H11016
VIFTA	2027	2027	0	VI!!11016

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 8207.40.00. 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 8207.40.00 was checked against BT2026 (cell BT2026!N12541), 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.