Vietnam Tariff Intelligence

HS 8467.91.10 detail

HS code	8467.91.10
Description	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor / - Parts: / - - Of chain saws: / - - - Of electro-mechanical type
Unit	chiếc
Generated	08/11/2026 15:03:28
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/84679110/

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!K14290
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14290
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14290
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!E13629

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E13570
ATIGA	2023	2023	0	AT!F13570
ATIGA	2024	2024	0	AT!G13570
ATIGA	2025	2025	0	AT!H13570
ATIGA	2026	2026	0	AT!I13570
ATIGA	2027	2027	0	AT!J13570
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13624
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13624
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13624
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13624
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13624
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13624
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13625
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13625
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13625
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13625
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13625
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13625
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13576
AIFTA	30/12/2022	2022	0	AI!F13584
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13584
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13584
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13584
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13584
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13584

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E13615
VKFTA	2023	2023	0	VK!F13615
VKFTA	2024	2024	0	VK!G13615
VKFTA	2025	2025	0	VK!H13615
VKFTA	2026	2026	0	VK!I13615
VKFTA	2027	2027	0	VK!J13615
VCFTA	2022	2022	0	VC!D13664
VCFTA	2023	2023	0	VC!E13664
VCFTA	2024	2024	0	VC!F13664
VCFTA	2025	2025	0	VC!G13664
VCFTA	2026	2026	0	VC!H13664
VCFTA	2027	2027	0	VC!I13664
VN-EAEU	2022	2022	0	EAV!D13647
VN-EAEU	2023	2023	0	EAV!E13647
VN-EAEU	2024	2024	0	EAV!F13647
VN-EAEU	2025	2025	0	EAV!G13647
VN-EAEU	2026	2026	0	EAV!H13647
VN-EAEU	2027	2027	0	EAV!I13647
AHKFTA	2022	2022	0	AKH!D13647
AHKFTA	2023	2023	0	AKH!E13647
AHKFTA	2024	2024	0	AKH!F13647
AHKFTA	2025	2025	0	AKH!G13647
AHKFTA	2026	2026	0	AKH!H13647
AHKFTA	2027	2027	0	AKH!I13647
EVFTA	2022	2022	0	EV-NK!D13662
EVFTA	2023	2023	0	EV-NK!E13662

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F13662
EVFTA	2025	2025	0	EV-NK!G13662
EVFTA	2026	2026	0	EV-NK!H13662
EVFTA	2027	2027	0	EV-NK!I13662
UKVFTA	2022	2022	0	UKV!D13661
UKVFTA	2023	2023	0	UKV!E13661
UKVFTA	2024	2024	0	UKV!F13661
UKVFTA	2025	2025	0	UKV!G13661
UKVFTA	2026	2026	0	UKV!H13661
UKVFTA	2027	2027	0	UKV!I13661
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13641
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13641
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13641
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13641
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13641
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13641
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13641
RCEP A	2022	2022	0	RCEPT-A!D13649
RCEP A	2023	2023	0	RCEPT-A!E13649
RCEP A	2024	2024	0	RCEPT-A!F13649
RCEP A	2025	2025	0	RCEPT-A!G13649
RCEP A	2026	2026	0	RCEPT-A!H13649
RCEP A	2027	2027	0	RCEPT-A!I13649
RCEP B	2022	2022	0	B!D13649
RCEP B	2023	2023	0	B!E13649
RCEP B	2024	2024	0	B!F13649

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G13649
RCEP B	2026	2026	0	B!H13649
RCEP B	2027	2027	0	B!I13649
RCEP C	2022	2022	0	C!D13649
RCEP C	2023	2023	0	C!E13649
RCEP C	2024	2024	0	C!F13649
RCEP C	2025	2025	0	C!G13649
RCEP C	2026	2026	0	C!H13649
RCEP C	2027	2027	0	C!I13649
RCEP D	2022	2022	0	D!D13648
RCEP D	2023	2023	0	D!E13648
RCEP D	2024	2024	0	D!F13648
RCEP D	2025	2025	0	D!G13648
RCEP D	2026	2026	0	D!H13648
RCEP D	2027	2027	0	D!I13648
RCEP E	2022	2022	0	E!D13652
RCEP E	2023	2023	0	E!E13652
RCEP E	2024	2024	0	E!F13652
RCEP E	2025	2025	0	E!G13652
RCEP E	2026	2026	0	E!H13652
RCEP E	2027	2027	0	E!I13652
RCEP F	2022	2022	0	F!D13649
RCEP F	2023	2023	0	F!E13649
RCEP F	2024	2024	0	F!F13649
RCEP F	2025	2025	0	F!G13649
RCEP F	2026	2026	0	F!H13649

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I13649
VIFTA	2024	2024	0	VI!F12669
VIFTA	2025	2025	0	VI!G12669
VIFTA	2026	2026	0	VI!H12669
VIFTA	2027	2027	0	VI!I12669

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; 8467.91.10 is distinguished from its siblings by: Of electro-mechanical type.	8467.91.90 Other	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 8467.91.10. 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 8467.91.10 was checked against BT2026 (cell BT2026!N14290), 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.