Vietnam Tariff Intelligence

HS 8204.12.00 detail

HS code	8204.12.00
Description	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles / - Hand-operated spanners and wrenches: / - - Adjustable
Unit	chiếc
Generated	08/11/2026 13:25:15
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://vietnamtariff.com/hs-code/82041200/

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!K12521
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12521
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12521
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	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11871
ATIGA	2022	2022	0	AT!E11814
ATIGA	2023	2023	0	AT!F11814
ATIGA	2024	2024	0	AT!G11814
ATIGA	2025	2025	0	AT!H11814
ATIGA	2026	2026	0	AT!I11814
ATIGA	2027	2027	0	AT!J11814
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11866
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11866
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11866

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11866
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11866
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11866
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11867
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11867
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11867
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11867
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11867
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11867
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11870
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11820
AIFTA	30/12/2022	2022	*	AI!F11826
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11826
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11826
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11826
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11826
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11826
VKFTA	2022	2022	0	VK!E11859
VKFTA	2023	2023	0	VK!F11859
VKFTA	2024	2024	0	VK!G11859
VKFTA	2025	2025	0	VK!H11859
VKFTA	2026	2026	0	VK!I11859
VKFTA	2027	2027	0	VK!J11859
VCFTA	2022	2022	4	VC!D11904
VCFTA	2023	2023	2	VC!E11904
VCFTA	2024	2024	0	VC!F11904

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11904
VCFTA	2026	2026	0	VC!H11904
VCFTA	2027	2027	0	VC!I11904
VN-EAEU	2022	2022	0	EAV!D11889
VN-EAEU	2023	2023	0	EAV!E11889
VN-EAEU	2024	2024	0	EAV!F11889
VN-EAEU	2025	2025	0	EAV!G11889
VN-EAEU	2026	2026	0	EAV!H11889
VN-EAEU	2027	2027	0	EAV!I11889
AHKFTA	2022	2022	12	AKH!D11889
AHKFTA	2023	2023	8	AKH!E11889
AHKFTA	2024	2024	8	AKH!F11889
AHKFTA	2025	2025	4	AKH!G11889
AHKFTA	2026	2026	4	AKH!H11889
AHKFTA	2027	2027	0	AKH!I11889
EVFTA	2022	2022	5	EV-NK!D11906
EVFTA	2023	2023	0	EV-NK!E11906
EVFTA	2024	2024	0	EV-NK!F11906
EVFTA	2025	2025	0	EV-NK!G11906
EVFTA	2026	2026	0	EV-NK!H11906
EVFTA	2027	2027	0	EV-NK!I11906
UKVFTA	2022	2022	5	UKV!D11905
UKVFTA	2023	2023	0	UKV!E11905
UKVFTA	2024	2024	0	UKV!F11905
UKVFTA	2025	2025	0	UKV!G11905
UKVFTA	2026	2026	0	UKV!H11905

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11905
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11852
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11852
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11852
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11852
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11852
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11852
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11852
RCEP A	2022	2022	18	RCEPT-A!D11889
RCEP A	2023	2023	16	RCEPT-A!E11889
RCEP A	2024	2024	14	RCEPT-A!F11889
RCEP A	2025	2025	12	RCEPT-A!G11889
RCEP A	2026	2026	10	RCEPT-A!H11889
RCEP A	2027	2027	8	RCEPT-A!I11889
RCEP B	2022	2022	18	B!D11889
RCEP B	2023	2023	16	B!E11889
RCEP B	2024	2024	14	B!F11889
RCEP B	2025	2025	12	B!G11889
RCEP B	2026	2026	10	B!H11889
RCEP B	2027	2027	8	B!I11889
RCEP C	2022	2022	18	C!D11889
RCEP C	2023	2023	16	C!E11889
RCEP C	2024	2024	14	C!F11889
RCEP C	2025	2025	12	C!G11889
RCEP C	2026	2026	10	C!H11889
RCEP C	2027	2027	8	C!I11889

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D11888
RCEP D	2023	2023	16,4	D!E11888
RCEP D	2024	2024	14,5	D!F11888
RCEP D	2025	2025	12,7	D!G11888
RCEP D	2026	2026	10,9	D!H11888
RCEP D	2027	2027	9,1	D!I11888
RCEP E	2022	2022	18	E!D11892
RCEP E	2023	2023	16	E!E11892
RCEP E	2024	2024	14	E!F11892
RCEP E	2025	2025	12	E!G11892
RCEP E	2026	2026	10	E!H11892
RCEP E	2027	2027	8	E!I11892
RCEP F	2022	2022	18	F!D11889
RCEP F	2023	2023	16	F!E11889
RCEP F	2024	2024	14	F!F11889
RCEP F	2025	2025	12	F!G11889
RCEP F	2026	2026	10	F!H11889
RCEP F	2027	2027	8	F!I11889
VIFTA	2024	2024	17.1	VI!F10996
VIFTA	2025	2025	14.3	VI!G10996
VIFTA	2026	2026	11.4	VI!H10996
VIFTA	2027	2027	8.6	VI!I10996

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 8204.12.00. 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 8204.12.00 was checked against BT2026 (cell BT2026!N12521), 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.