Vietnam Tariff Intelligence

HS 8204.20.00 detail

HS code	8204.20.00
Description	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles / - Interchangeable spanner sockets, with or without handles
Unit	chiếc
Generated	04/11/2026 14:10:15
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/82042000/

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!K12522
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12522
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12522
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	0%	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!E11872
ATIGA	2022	2022	0	AT!E11815
ATIGA	2023	2023	0	AT!F11815
ATIGA	2024	2024	0	AT!G11815
ATIGA	2025	2025	0	AT!H11815
ATIGA	2026	2026	0	AT!I11815
ATIGA	2027	2027	0	AT!J11815
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11867
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11867
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11867

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11867
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11867
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11867
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11868
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11868
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11868
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11868
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11868
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11868
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11871
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11821
AIFTA	30/12/2022	2022	*	AI!F11827
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11827
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11827
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11827
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11827
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11827
VKFTA	2022	2022	0	VK!E11860
VKFTA	2023	2023	0	VK!F11860
VKFTA	2024	2024	0	VK!G11860
VKFTA	2025	2025	0	VK!H11860
VKFTA	2026	2026	0	VK!I11860
VKFTA	2027	2027	0	VK!J11860
VCFTA	2022	2022	4	VC!D11905
VCFTA	2023	2023	2	VC!E11905
VCFTA	2024	2024	0	VC!F11905

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11905
VCFTA	2026	2026	0	VC!H11905
VCFTA	2027	2027	0	VC!I11905
VN-EAEU	2022	2022	0	EAV!D11890
VN-EAEU	2023	2023	0	EAV!E11890
VN-EAEU	2024	2024	0	EAV!F11890
VN-EAEU	2025	2025	0	EAV!G11890
VN-EAEU	2026	2026	0	EAV!H11890
VN-EAEU	2027	2027	0	EAV!I11890
AHKFTA	2022	2022	12	AKH!D11890
AHKFTA	2023	2023	8	AKH!E11890
AHKFTA	2024	2024	8	AKH!F11890
AHKFTA	2025	2025	4	AKH!G11890
AHKFTA	2026	2026	4	AKH!H11890
AHKFTA	2027	2027	0	AKH!I11890
EVFTA	2022	2022	5	EV-NK!D11907
EVFTA	2023	2023	0	EV-NK!E11907
EVFTA	2024	2024	0	EV-NK!F11907
EVFTA	2025	2025	0	EV-NK!G11907
EVFTA	2026	2026	0	EV-NK!H11907
EVFTA	2027	2027	0	EV-NK!I11907
UKVFTA	2022	2022	5	UKV!D11906
UKVFTA	2023	2023	0	UKV!E11906
UKVFTA	2024	2024	0	UKV!F11906
UKVFTA	2025	2025	0	UKV!G11906
UKVFTA	2026	2026	0	UKV!H11906

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11906
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11853
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11853
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11853
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11853
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11853
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11853
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11853
RCEP A	2022	2022	18	RCEPT-A!D11890
RCEP A	2023	2023	16	RCEPT-A!E11890
RCEP A	2024	2024	14	RCEPT-A!F11890
RCEP A	2025	2025	12	RCEPT-A!G11890
RCEP A	2026	2026	10	RCEPT-A!H11890
RCEP A	2027	2027	8	RCEPT-A!I11890
RCEP B	2022	2022	18	B!D11890
RCEP B	2023	2023	16	B!E11890
RCEP B	2024	2024	14	B!F11890
RCEP B	2025	2025	12	B!G11890
RCEP B	2026	2026	10	B!H11890
RCEP B	2027	2027	8	B!I11890
RCEP C	2022	2022	18	C!D11890
RCEP C	2023	2023	16	C!E11890
RCEP C	2024	2024	14	C!F11890
RCEP C	2025	2025	12	C!G11890
RCEP C	2026	2026	10	C!H11890
RCEP C	2027	2027	8	C!I11890

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D11889
RCEP D	2023	2023	16,4	D!E11889
RCEP D	2024	2024	14,5	D!F11889
RCEP D	2025	2025	12,7	D!G11889
RCEP D	2026	2026	10,9	D!H11889
RCEP D	2027	2027	9,1	D!I11889
RCEP E	2022	2022	18	E!D11893
RCEP E	2023	2023	16	E!E11893
RCEP E	2024	2024	14	E!F11893
RCEP E	2025	2025	12	E!G11893
RCEP E	2026	2026	10	E!H11893
RCEP E	2027	2027	8	E!I11893
RCEP F	2022	2022	18	F!D11890
RCEP F	2023	2023	16	F!E11890
RCEP F	2024	2024	14	F!F11890
RCEP F	2025	2025	12	F!G11890
RCEP F	2026	2026	10	F!H11890
RCEP F	2027	2027	8	F!I11890
VIFTA	2024	2024	17,1	VI!F10997
VIFTA	2025	2025	14.3	VI!G10997
VIFTA	2026	2026	11.4	VI!H10997
VIFTA	2027	2027	8.6	VI!I10997

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 8204.20.00. 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 8204.20.00 was checked against BT2026 (cell BT2026!N12522), 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.