Vietnam Tariff Intelligence

HS 8467.21.00 detail

HS code	8467.21.00
Description	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor / - With self-contained electric motor: / - - Drills of all kinds
Unit	chiếc
Generated	04/11/2026 06:53:16
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/84672100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14282
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N14282
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14282
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
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(-KH)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E13621
ATIGA	2022	2022	0	AT!E13562
ATIGA	2023	2023	0	AT!F13562
ATIGA	2024	2024	0	AT!G13562
ATIGA	2025	2025	0	AT!H13562
ATIGA	2026	2026	0	AT!I13562
ATIGA	2027	2027	0	AT!J13562
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E13616
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F13616
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G13616

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H13616
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I13616
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J13616
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E13617
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F13617
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G13617
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H13617
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I13617
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J13617
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F13620
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13568
AIFTA	30/12/2022	2022	0	AI!F13576
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13576
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13576
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13576
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13576
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13576
VKFTA	2022	2022	0	VK!E13607
VKFTA	2023	2023	0	VK!F13607
VKFTA	2024	2024	0	VK!G13607
VKFTA	2025	2025	0	VK!H13607
VKFTA	2026	2026	0	VK!I13607
VKFTA	2027	2027	0	VK!J13607
VCFTA	2022	2022	0	VC!D13656
VCFTA	2023	2023	0	VC!E13656
VCFTA	2024	2024	0	VC!F13656

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G13656
VCFTA	2026	2026	0	VC!H13656
VCFTA	2027	2027	0	VC!I13656
VN-EAEU	2022	2022	0	EAV!D13639
VN-EAEU	2023	2023	0	EAV!E13639
VN-EAEU	2024	2024	0	EAV!F13639
VN-EAEU	2025	2025	0	EAV!G13639
VN-EAEU	2026	2026	0	EAV!H13639
VN-EAEU	2027	2027	0	EAV!I13639
AHKFTA	2022	2022	6	AKH!D13639
AHKFTA	2023	2023	4	AKH!E13639
AHKFTA	2024	2024	4	AKH!F13639
AHKFTA	2025	2025	2	AKH!G13639
AHKFTA	2026	2026	2	AKH!H13639
AHKFTA	2027	2027	0	AKH!I13639
EVFTA	2022	2022	5	EV-NK!D13654
EVFTA	2023	2023	3,3	EV-NK!E13654
EVFTA	2024	2024	1,6	EV-NK!F13654
EVFTA	2025	2025	0	EV-NK!G13654
EVFTA	2026	2026	0	EV-NK!H13654
EVFTA	2027	2027	0	EV-NK!I13654
UKVFTA	2022	2022	5	UKV!D13653
UKVFTA	2023	2023	3,3	UKV!E13653
UKVFTA	2024	2024	1,6	UKV!F13653
UKVFTA	2025	2025	0	UKV!G13653
UKVFTA	2026	2026	0	UKV!H13653

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I13653
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D13633
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E13633
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F13633
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G13633
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H13633
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I13633
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J13633
RCEP A	2022	2022	0	RCEPT-A!D13641
RCEP A	2023	2023	0	RCEPT-A!E13641
RCEP A	2024	2024	0	RCEPT-A!F13641
RCEP A	2025	2025	0	RCEPT-A!G13641
RCEP A	2026	2026	0	RCEPT-A!H13641
RCEP A	2027	2027	0	RCEPT-A!I13641
RCEP B	2022	2022	0	B!D13641
RCEP B	2023	2023	0	B!E13641
RCEP B	2024	2024	0	B!F13641
RCEP B	2025	2025	0	B!G13641
RCEP B	2026	2026	0	B!H13641
RCEP B	2027	2027	0	B!I13641
RCEP C	2022	2022	0	C!D13641
RCEP C	2023	2023	0	C!E13641
RCEP C	2024	2024	0	C!F13641
RCEP C	2025	2025	0	C!G13641
RCEP C	2026	2026	0	C!H13641
RCEP C	2027	2027	0	C!I13641

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D13640
RCEP D	2023	2023	0	D!E13640
RCEP D	2024	2024	0	D!F13640
RCEP D	2025	2025	0	D!G13640
RCEP D	2026	2026	0	D!H13640
RCEP D	2027	2027	0	D!I13640
RCEP E	2022	2022	0	E!D13644
RCEP E	2023	2023	0	E!E13644
RCEP E	2024	2024	0	E!F13644
RCEP E	2025	2025	0	E!G13644
RCEP E	2026	2026	0	E!H13644
RCEP E	2027	2027	0	E!I13644
RCEP F	2022	2022	0	F!D13641
RCEP F	2023	2023	0	F!E13641
RCEP F	2024	2024	0	F!F13641
RCEP F	2025	2025	0	F!G13641
RCEP F	2026	2026	0	F!H13641
RCEP F	2027	2027	0	F!I13641
VIFTA	2024	2024	8.6	VI!F12661
VIFTA	2025	2025	7.1	VI!G12661
VIFTA	2026	2026	5.7	VI!H12661
VIFTA	2027	2027	4.3	VI!I12661

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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
HS-005	BLUE	Chapter 98 equivalent exists	8467.21.00 corresponds to Chapter 98 code 9817.20.00 (specific MFN: 3%). Applies only if Chapter 98 conditions are met.	- Khoan búa cầm tay phòng nổ dùng trong hầm lò	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8467.21.00. 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 10% for 8467.21.00 was checked against BT2026 (cell BT2026!N14282), 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

Item policy

Item policy
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.