Vietnam Tariff Intelligence

HS 8214.90.00 detail

HS code	8214.90.00
Description	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) / - Other
Unit	chiếc
Generated	10/11/2026 16:28:42
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/82149000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12584
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12584
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12584
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, LA)	0% (except KH, LA)	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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E11944
ATIGA	2022	2022	0	AT!E11887
ATIGA	2023	2023	0	AT!F11887
ATIGA	2024	2024	0	AT!G11887
ATIGA	2025	2025	0	AT!H11887
ATIGA	2026	2026	0	AT!I11887
ATIGA	2027	2027	0	AT!J11887
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11939
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11939
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11939

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11939
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11939
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11939
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11940
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11940
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11940
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11940
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11940
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11940
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11943
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11893
AIFTA	30/12/2022	2022	0	AI!F11899
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11899
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11899
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11899
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11899
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11899
VKFTA	2022	2022	0	VK!E11932
VKFTA	2023	2023	0	VK!F11932
VKFTA	2024	2024	0	VK!G11932
VKFTA	2025	2025	0	VK!H11932
VKFTA	2026	2026	0	VK!I11932
VKFTA	2027	2027	0	VK!J11932
VCFTA	2022	2022	5	VC!D11977
VCFTA	2023	2023	3	VC!E11977
VCFTA	2024	2024	0	VC!F11977

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11977
VCFTA	2026	2026	0	VC!H11977
VCFTA	2027	2027	0	VC!I11977
VN-EAEU	2022	2022	6,8	EAV!D11962
VN-EAEU	2023	2023	4,5	EAV!E11962
VN-EAEU	2024	2024	2,3	EAV!F11962
VN-EAEU	2025	2025	0	EAV!G11962
VN-EAEU	2026	2026	0	EAV!H11962
VN-EAEU	2027	2027	0	EAV!I11962
AHKFTA	2022	2022	15	AKH!D11962
AHKFTA	2023	2023	10	AKH!E11962
AHKFTA	2024	2024	10	AKH!F11962
AHKFTA	2025	2025	5	AKH!G11962
AHKFTA	2026	2026	5	AKH!H11962
AHKFTA	2027	2027	0	AKH!I11962
EVFTA	2022	2022	6,2	EV-NK!D11979
EVFTA	2023	2023	0	EV-NK!E11979
EVFTA	2024	2024	0	EV-NK!F11979
EVFTA	2025	2025	0	EV-NK!G11979
EVFTA	2026	2026	0	EV-NK!H11979
EVFTA	2027	2027	0	EV-NK!I11979
UKVFTA	2022	2022	6,2	UKV!D11978
UKVFTA	2023	2023	0	UKV!E11978
UKVFTA	2024	2024	0	UKV!F11978
UKVFTA	2025	2025	0	UKV!G11978
UKVFTA	2026	2026	0	UKV!H11978

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11978
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11925
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11925
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11925
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11925
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11925
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11925
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11925
RCEP A	2022	2022	0	RCEPT-A!D11962
RCEP A	2023	2023	0	RCEPT-A!E11962
RCEP A	2024	2024	0	RCEPT-A!F11962
RCEP A	2025	2025	0	RCEPT-A!G11962
RCEP A	2026	2026	0	RCEPT-A!H11962
RCEP A	2027	2027	0	RCEPT-A!I11962
RCEP B	2022	2022	0	B!D11962
RCEP B	2023	2023	0	B!E11962
RCEP B	2024	2024	0	B!F11962
RCEP B	2025	2025	0	B!G11962
RCEP B	2026	2026	0	B!H11962
RCEP B	2027	2027	0	B!I11962
RCEP C	2022	2022	0	C!D11962
RCEP C	2023	2023	0	C!E11962
RCEP C	2024	2024	0	C!F11962
RCEP C	2025	2025	0	C!G11962
RCEP C	2026	2026	0	C!H11962
RCEP C	2027	2027	0	C!I11962

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11961
RCEP D	2023	2023	0	D!E11961
RCEP D	2024	2024	0	D!F11961
RCEP D	2025	2025	0	D!G11961
RCEP D	2026	2026	0	D!H11961
RCEP D	2027	2027	0	D!I11961
RCEP E	2022	2022	0	E!D11965
RCEP E	2023	2023	0	E!E11965
RCEP E	2024	2024	0	E!F11965
RCEP E	2025	2025	0	E!G11965
RCEP E	2026	2026	0	E!H11965
RCEP E	2027	2027	0	E!I11965
RCEP F	2022	2022	0	F!D11962
RCEP F	2023	2023	0	F!E11962
RCEP F	2024	2024	0	F!F11962
RCEP F	2025	2025	0	F!G11962
RCEP F	2026	2026	0	F!H11962
RCEP F	2027	2027	0	F!I11962
VIFTA	2024	2024	22.5	VI!F11059
VIFTA	2025	2025	20	VI!G11059
VIFTA	2026	2026	17.5	VI!H11059
VIFTA	2027	2027	15	VI!I11059

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 8214.90.00. 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 25% for 8214.90.00 was checked against BT2026 (cell BT2026!N12584), 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.