Vietnam Tariff Intelligence

HS 8215.91.00 detail

HS code	8215.91.00
Description	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware / - Other: / - - Plated with precious metal
Unit	chiếc
Generated	06/11/2026 14:37:20
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/82159100/

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!K12589
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12589
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12589
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(-MM)	0% (except MM)	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!E11950
ATIGA	2022	2022	0	AT!E11893
ATIGA	2023	2023	0	AT!F11893
ATIGA	2024	2024	0	AT!G11893
ATIGA	2025	2025	0	AT!H11893
ATIGA	2026	2026	0	AT!I11893
ATIGA	2027	2027	0	AT!J11893
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11945
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11945
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11945

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11945
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11945
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11945
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E11946
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F11946
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11946
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11946
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11946
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11946
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11949
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11899
AIFTA	30/12/2022	2022	0	AI!F11905
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11905
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11905
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11905
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11905
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11905
VKFTA	2022	2022	0	VK!E11938
VKFTA	2023	2023	0	VK!F11938
VKFTA	2024	2024	0	VK!G11938
VKFTA	2025	2025	0	VK!H11938
VKFTA	2026	2026	0	VK!I11938
VKFTA	2027	2027	0	VK!J11938
VCFTA	2022	2022	5	VC!D11983
VCFTA	2023	2023	3	VC!E11983
VCFTA	2024	2024	0	VC!F11983

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11983
VCFTA	2026	2026	0	VC!H11983
VCFTA	2027	2027	0	VC!I11983
VN-EAEU	2022	2022	6,8	EAV!D11968
VN-EAEU	2023	2023	4,5	EAV!E11968
VN-EAEU	2024	2024	2,3	EAV!F11968
VN-EAEU	2025	2025	0	EAV!G11968
VN-EAEU	2026	2026	0	EAV!H11968
VN-EAEU	2027	2027	0	EAV!I11968
AHKFTA	2022	2022	15	AKH!D11968
AHKFTA	2023	2023	10	AKH!E11968
AHKFTA	2024	2024	10	AKH!F11968
AHKFTA	2025	2025	5	AKH!G11968
AHKFTA	2026	2026	5	AKH!H11968
AHKFTA	2027	2027	0	AKH!I11968
EVFTA	2022	2022	6,2	EV-NK!D11985
EVFTA	2023	2023	0	EV-NK!E11985
EVFTA	2024	2024	0	EV-NK!F11985
EVFTA	2025	2025	0	EV-NK!G11985
EVFTA	2026	2026	0	EV-NK!H11985
EVFTA	2027	2027	0	EV-NK!I11985
UKVFTA	2022	2022	6,2	UKV!D11984
UKVFTA	2023	2023	0	UKV!E11984
UKVFTA	2024	2024	0	UKV!F11984
UKVFTA	2025	2025	0	UKV!G11984
UKVFTA	2026	2026	0	UKV!H11984

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11984
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11931
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11931
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11931
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11931
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11931
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11931
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11931
RCEP A	2022	2022	0	RCEPT-A!D11968
RCEP A	2023	2023	0	RCEPT-A!E11968
RCEP A	2024	2024	0	RCEPT-A!F11968
RCEP A	2025	2025	0	RCEPT-A!G11968
RCEP A	2026	2026	0	RCEPT-A!H11968
RCEP A	2027	2027	0	RCEPT-A!I11968
RCEP B	2022	2022	0	B!D11968
RCEP B	2023	2023	0	B!E11968
RCEP B	2024	2024	0	B!F11968
RCEP B	2025	2025	0	B!G11968
RCEP B	2026	2026	0	B!H11968
RCEP B	2027	2027	0	B!I11968
RCEP C	2022	2022	0	C!D11968
RCEP C	2023	2023	0	C!E11968
RCEP C	2024	2024	0	C!F11968
RCEP C	2025	2025	0	C!G11968
RCEP C	2026	2026	0	C!H11968
RCEP C	2027	2027	0	C!I11968

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11967
RCEP D	2023	2023	0	D!E11967
RCEP D	2024	2024	0	D!F11967
RCEP D	2025	2025	0	D!G11967
RCEP D	2026	2026	0	D!H11967
RCEP D	2027	2027	0	D!I11967
RCEP E	2022	2022	0	E!D11971
RCEP E	2023	2023	0	E!E11971
RCEP E	2024	2024	0	E!F11971
RCEP E	2025	2025	0	E!G11971
RCEP E	2026	2026	0	E!H11971
RCEP E	2027	2027	0	E!I11971
RCEP F	2022	2022	0	F!D11968
RCEP F	2023	2023	0	F!E11968
RCEP F	2024	2024	0	F!F11968
RCEP F	2025	2025	0	F!G11968
RCEP F	2026	2026	0	F!H11968
RCEP F	2027	2027	0	F!I11968
VIFTA	2024	2024	22.5	VI!F11064
VIFTA	2025	2025	20	VI!G11064
VIFTA	2026	2026	17.5	VI!H11064
VIFTA	2027	2027	15	VI!I11064

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8215.91.00. 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 8215.91.00 was checked against BT2026 (cell BT2026!N12589), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.