Vietnam Tariff Intelligence

HS 8214.10.00 detail

HS code	8214.10.00
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) / - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
Unit	chiếc
Generated	12/11/2026 06:32:57
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/82141000/

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!K12582
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12582
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12582
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(-LA)	0% (except 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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E11942
ATIGA	2022	2022	0	AT!E11885
ATIGA	2023	2023	0	AT!F11885
ATIGA	2024	2024	0	AT!G11885
ATIGA	2025	2025	0	AT!H11885
ATIGA	2026	2026	0	AT!I11885
ATIGA	2027	2027	0	AT!J11885
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11937
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11937
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11937

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11937
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11937
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11937
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E11938
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F11938
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11938
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11938
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11938
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11938
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11941
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11891
AIFTA	30/12/2022	2022	*	AI!F11897
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11897
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11897
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11897
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11897
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11897
VKFTA	2022	2022	0	VK!E11930
VKFTA	2023	2023	0	VK!F11930
VKFTA	2024	2024	0	VK!G11930
VKFTA	2025	2025	0	VK!H11930
VKFTA	2026	2026	0	VK!I11930
VKFTA	2027	2027	0	VK!J11930
VCFTA	2022	2022	5	VC!D11975
VCFTA	2023	2023	3	VC!E11975
VCFTA	2024	2024	0	VC!F11975

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11975
VCFTA	2026	2026	0	VC!H11975
VCFTA	2027	2027	0	VC!I11975
VN-EAEU	2022	2022	6,8	EAV!D11960
VN-EAEU	2023	2023	4,5	EAV!E11960
VN-EAEU	2024	2024	2,3	EAV!F11960
VN-EAEU	2025	2025	0	EAV!G11960
VN-EAEU	2026	2026	0	EAV!H11960
VN-EAEU	2027	2027	0	EAV!I11960
AHKFTA	2022	2022	15	AKH!D11960
AHKFTA	2023	2023	10	AKH!E11960
AHKFTA	2024	2024	10	AKH!F11960
AHKFTA	2025	2025	5	AKH!G11960
AHKFTA	2026	2026	5	AKH!H11960
AHKFTA	2027	2027	0	AKH!I11960
EVFTA	2022	2022	6,2	EV-NK!D11977
EVFTA	2023	2023	0	EV-NK!E11977
EVFTA	2024	2024	0	EV-NK!F11977
EVFTA	2025	2025	0	EV-NK!G11977
EVFTA	2026	2026	0	EV-NK!H11977
EVFTA	2027	2027	0	EV-NK!I11977
UKVFTA	2022	2022	6,2	UKV!D11976
UKVFTA	2023	2023	0	UKV!E11976
UKVFTA	2024	2024	0	UKV!F11976
UKVFTA	2025	2025	0	UKV!G11976
UKVFTA	2026	2026	0	UKV!H11976

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11976
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11923
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11923
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11923
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11923
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11923
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11923
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11923
RCEP A	2022	2022	22,5	RCEPT-A!D11960
RCEP A	2023	2023	20	RCEPT-A!E11960
RCEP A	2024	2024	17,5	RCEPT-A!F11960
RCEP A	2025	2025	15	RCEPT-A!G11960
RCEP A	2026	2026	12,5	RCEPT-A!H11960
RCEP A	2027	2027	10	RCEPT-A!I11960
RCEP B	2022	2022	22,5	B!D11960
RCEP B	2023	2023	20	B!E11960
RCEP B	2024	2024	17,5	B!F11960
RCEP B	2025	2025	15	B!G11960
RCEP B	2026	2026	12,5	B!H11960
RCEP B	2027	2027	10	B!I11960
RCEP C	2022	2022	22,5	C!D11960
RCEP C	2023	2023	20	C!E11960
RCEP C	2024	2024	17,5	C!F11960
RCEP C	2025	2025	15	C!G11960
RCEP C	2026	2026	12,5	C!H11960
RCEP C	2027	2027	10	C!I11960

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D11959
RCEP D	2023	2023	20,5	D!E11959
RCEP D	2024	2024	18,2	D!F11959
RCEP D	2025	2025	15,9	D!G11959
RCEP D	2026	2026	13,6	D!H11959
RCEP D	2027	2027	11,4	D!I11959
RCEP E	2022	2022	22,5	E!D11963
RCEP E	2023	2023	20	E!E11963
RCEP E	2024	2024	17,5	E!F11963
RCEP E	2025	2025	15	E!G11963
RCEP E	2026	2026	12,5	E!H11963
RCEP E	2027	2027	10	E!I11963
RCEP F	2022	2022	22,5	F!D11960
RCEP F	2023	2023	20	F!E11960
RCEP F	2024	2024	17,5	F!F11960
RCEP F	2025	2025	15	F!G11960
RCEP F	2026	2026	12,5	F!H11960
RCEP F	2027	2027	10	F!I11960
VIFTA	2024	2024	22,5	VI!F11057
VIFTA	2025	2025	20	VI!G11057
VIFTA	2026	2026	17.5	VI!H11057
VIFTA	2027	2027	15	VI!I11057

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 8214.10.00. 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 8214.10.00 was checked against BT2026 (cell BT2026!N12582), 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.