Vietnam Tariff Intelligence

HS 8215.99.00 detail

HS code	8215.99.00
Description	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware / - Other: / - - Other
Unit	chiếc
Generated	07/11/2026 20:13:41
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/82159900/

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!K12590
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12590
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12590
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 (-KH)	0% (except KH)	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	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	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11951
ATIGA	2022	2022	0	AT!E11894
ATIGA	2023	2023	0	AT!F11894
ATIGA	2024	2024	0	AT!G11894
ATIGA	2025	2025	0	AT!H11894
ATIGA	2026	2026	0	AT!I11894
ATIGA	2027	2027	0	AT!J11894
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11946
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11946
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11946

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11946
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11946
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11946
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11947
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11947
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11947
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11947
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11947
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11947
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11950
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11900
AIFTA	30/12/2022	2022	24	AI!F11906
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11906
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11906
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11906
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11906
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11906
VKFTA	2022	2022	0	VK!E11939
VKFTA	2023	2023	0	VK!F11939
VKFTA	2024	2024	0	VK!G11939
VKFTA	2025	2025	0	VK!H11939
VKFTA	2026	2026	0	VK!I11939
VKFTA	2027	2027	0	VK!J11939
VCFTA	2022	2022	5	VC!D11984
VCFTA	2023	2023	3	VC!E11984
VCFTA	2024	2024	0	VC!F11984

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11984
VCFTA	2026	2026	0	VC!H11984
VCFTA	2027	2027	0	VC!I11984
VN-EAEU	2022	2022	6,8	EAV!D11969
VN-EAEU	2023	2023	4,5	EAV!E11969
VN-EAEU	2024	2024	2,3	EAV!F11969
VN-EAEU	2025	2025	0	EAV!G11969
VN-EAEU	2026	2026	0	EAV!H11969
VN-EAEU	2027	2027	0	EAV!I11969
AHKFTA	2022	2022	15	AKH!D11969
AHKFTA	2023	2023	10	AKH!E11969
AHKFTA	2024	2024	10	AKH!F11969
AHKFTA	2025	2025	5	AKH!G11969
AHKFTA	2026	2026	5	AKH!H11969
AHKFTA	2027	2027	0	AKH!I11969
EVFTA	2022	2022	6,2	EV-NK!D11986
EVFTA	2023	2023	0	EV-NK!E11986
EVFTA	2024	2024	0	EV-NK!F11986
EVFTA	2025	2025	0	EV-NK!G11986
EVFTA	2026	2026	0	EV-NK!H11986
EVFTA	2027	2027	0	EV-NK!I11986
UKVFTA	2022	2022	6,2	UKV!D11985
UKVFTA	2023	2023	0	UKV!E11985
UKVFTA	2024	2024	0	UKV!F11985
UKVFTA	2025	2025	0	UKV!G11985
UKVFTA	2026	2026	0	UKV!H11985

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11985
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11932
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11932
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11932
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11932
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11932
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11932
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11932
RCEP A	2022	2022	22,5	RCEPT-A!D11969
RCEP A	2023	2023	20	RCEPT-A!E11969
RCEP A	2024	2024	17,5	RCEPT-A!F11969
RCEP A	2025	2025	15	RCEPT-A!G11969
RCEP A	2026	2026	12,5	RCEPT-A!H11969
RCEP A	2027	2027	10	RCEPT-A!I11969
RCEP B	2022	2022	22,5	B!D11969
RCEP B	2023	2023	20	B!E11969
RCEP B	2024	2024	17,5	B!F11969
RCEP B	2025	2025	15	B!G11969
RCEP B	2026	2026	12,5	B!H11969
RCEP B	2027	2027	10	B!I11969
RCEP C	2022	2022	22,5	C!D11969
RCEP C	2023	2023	20	C!E11969
RCEP C	2024	2024	17,5	C!F11969
RCEP C	2025	2025	15	C!G11969
RCEP C	2026	2026	12,5	C!H11969
RCEP C	2027	2027	10	C!I11969

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D11968
RCEP D	2023	2023	20,5	D!E11968
RCEP D	2024	2024	18,2	D!F11968
RCEP D	2025	2025	15,9	D!G11968
RCEP D	2026	2026	13,6	D!H11968
RCEP D	2027	2027	11,4	D!I11968
RCEP E	2022	2022	22,5	E!D11972
RCEP E	2023	2023	20	E!E11972
RCEP E	2024	2024	17,5	E!F11972
RCEP E	2025	2025	15	E!G11972
RCEP E	2026	2026	12,5	E!H11972
RCEP E	2027	2027	10	E!I11972
RCEP F	2022	2022	22,5	F!D11969
RCEP F	2023	2023	20	F!E11969
RCEP F	2024	2024	17,5	F!F11969
RCEP F	2025	2025	15	F!G11969
RCEP F	2026	2026	12,5	F!H11969
RCEP F	2027	2027	10	F!I11969
VIFTA	2024	2024	21.4	VI!F11065
VIFTA	2025	2025	17.9	VI!G11065
VIFTA	2026	2026	14.3	VI!H11065
VIFTA	2027	2027	10.7	VI!I11065

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 8215.99.00. 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 8215.99.00 was checked against BT2026 (cell BT2026!N12590), 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.