Vietnam Tariff Intelligence

HS 8301.40.10 detail

HS code	8301.40.10
Description	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal / - Other locks: / - - Handcuffs
Unit	chiếc
Generated	07/11/2026 22:22:36
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/83014010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12601
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12601
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12601
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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
VIFTA	0	0%	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	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11961

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11904
ATIGA	2023	2023	0	AT!F11904
ATIGA	2024	2024	0	AT!G11904
ATIGA	2025	2025	0	AT!H11904
ATIGA	2026	2026	0	AT!I11904
ATIGA	2027	2027	0	AT!J11904
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11956
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11956
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11956
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11956
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11956
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11956
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11957
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11957
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11957
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11957
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11957
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11957
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11960
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11910
AIFTA	30/12/2022	2022	4	AI!F11916
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G11916
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H11916
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I11916
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J11916
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K11916

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11949
VKFTA	2023	2023	0	VK!F11949
VKFTA	2024	2024	0	VK!G11949
VKFTA	2025	2025	0	VK!H11949
VKFTA	2026	2026	0	VK!I11949
VKFTA	2027	2027	0	VK!J11949
VCFTA	2022	2022	0	VC!D11994
VCFTA	2023	2023	0	VC!E11994
VCFTA	2024	2024	0	VC!F11994
VCFTA	2025	2025	0	VC!G11994
VCFTA	2026	2026	0	VC!H11994
VCFTA	2027	2027	0	VC!I11994
VN-EAEU	2022	2022	0	EAV!D11979
VN-EAEU	2023	2023	0	EAV!E11979
VN-EAEU	2024	2024	0	EAV!F11979
VN-EAEU	2025	2025	0	EAV!G11979
VN-EAEU	2026	2026	0	EAV!H11979
VN-EAEU	2027	2027	0	EAV!I11979
AHKFTA	2022	2022	0	AKH!D11979
AHKFTA	2023	2023	0	AKH!E11979
AHKFTA	2024	2024	0	AKH!F11979
AHKFTA	2025	2025	0	AKH!G11979
AHKFTA	2026	2026	0	AKH!H11979
AHKFTA	2027	2027	0	AKH!I11979
EVFTA	2022	2022	0	EV-NK!D11996
EVFTA	2023	2023	0	EV-NK!E11996

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F11996
EVFTA	2025	2025	0	EV-NK!G11996
EVFTA	2026	2026	0	EV-NK!H11996
EVFTA	2027	2027	0	EV-NK!I11996
UKVFTA	2022	2022	0	UKV!D11995
UKVFTA	2023	2023	0	UKV!E11995
UKVFTA	2024	2024	0	UKV!F11995
UKVFTA	2025	2025	0	UKV!G11995
UKVFTA	2026	2026	0	UKV!H11995
UKVFTA	2027	2027	0	UKV!I11995
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11942
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11942
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11942
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11942
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11942
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11942
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11942
RCEP A	2022	2022	0	RCEPT-A!D11979
RCEP A	2023	2023	0	RCEPT-A!E11979
RCEP A	2024	2024	0	RCEPT-A!F11979
RCEP A	2025	2025	0	RCEPT-A!G11979
RCEP A	2026	2026	0	RCEPT-A!H11979
RCEP A	2027	2027	0	RCEPT-A!I11979
RCEP B	2022	2022	0	B!D11979
RCEP B	2023	2023	0	B!E11979
RCEP B	2024	2024	0	B!F11979

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11979
RCEP B	2026	2026	0	B!H11979
RCEP B	2027	2027	0	B!I11979
RCEP C	2022	2022	0	C!D11979
RCEP C	2023	2023	0	C!E11979
RCEP C	2024	2024	0	C!F11979
RCEP C	2025	2025	0	C!G11979
RCEP C	2026	2026	0	C!H11979
RCEP C	2027	2027	0	C!I11979
RCEP D	2022	2022	0	D!D11978
RCEP D	2023	2023	0	D!E11978
RCEP D	2024	2024	0	D!F11978
RCEP D	2025	2025	0	D!G11978
RCEP D	2026	2026	0	D!H11978
RCEP D	2027	2027	0	D!I11978
RCEP E	2022	2022	0	E!D11982
RCEP E	2023	2023	0	E!E11982
RCEP E	2024	2024	0	E!F11982
RCEP E	2025	2025	0	E!G11982
RCEP E	2026	2026	0	E!H11982
RCEP E	2027	2027	0	E!I11982
RCEP F	2022	2022	0	F!D11979
RCEP F	2023	2023	0	F!E11979
RCEP F	2024	2024	0	F!F11979
RCEP F	2025	2025	0	F!G11979
RCEP F	2026	2026	0	F!H11979

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11979
VIFTA	2024	2024	0	VI!F11075
VIFTA	2025	2025	0	VI!G11075
VIFTA	2026	2026	0	VI!H11075
VIFTA	2027	2027	0	VI!I11075

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 3.5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8301.40 has 3 lines; 8301.40.10 is distinguished from its siblings by: Handcuffs.	8301.40.20 Door locks; 8301.40.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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 8301.40.10. 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 0% for 8301.40.10 was checked against BT2026 (cell BT2026!N12601), 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.