Vietnam Tariff Intelligence

HS 9614.00.10 detail

HS code	9614.00.10
Description	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof / - Roughly shaped blocks of wood or root for the manufacture of pipes
Unit	chiếc
Generated	05/11/2026 23:30:46
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/96140010/

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!K18956
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18956
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18956
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
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	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
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
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!E18226

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E18155
ATIGA	2023	2023	0	AT!F18155
ATIGA	2024	2024	0	AT!G18155
ATIGA	2025	2025	0	AT!H18155
ATIGA	2026	2026	0	AT!I18155
ATIGA	2027	2027	0	AT!J18155
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E18211
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F18211
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G18211
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H18211
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I18211
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J18211
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E18212
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F18212
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G18212
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H18212
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I18212
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J18212
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F18217
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H18174
AIFTA	30/12/2022	2022	0	AI!F18169
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G18169
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H18169
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I18169
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J18169
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K18169

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E18217
VKFTA	2023	2023	0	VK!F18217
VKFTA	2024	2024	0	VK!G18217
VKFTA	2025	2025	0	VK!H18217
VKFTA	2026	2026	0	VK!I18217
VKFTA	2027	2027	0	VK!J18217
VCFTA	2022	2022	5	VC!D18281
VCFTA	2023	2023	3	VC!E18281
VCFTA	2024	2024	0	VC!F18281
VCFTA	2025	2025	0	VC!G18281
VCFTA	2026	2026	0	VC!H18281
VCFTA	2027	2027	0	VC!I18281
VN-EAEU	2022	2022	0	EAV!D18255
VN-EAEU	2023	2023	0	EAV!E18255
VN-EAEU	2024	2024	0	EAV!F18255
VN-EAEU	2025	2025	0	EAV!G18255
VN-EAEU	2026	2026	0	EAV!H18255
VN-EAEU	2027	2027	0	EAV!I18255
AHKFTA	2022	2022	15	AKH!D18248
AHKFTA	2023	2023	10	AKH!E18248
AHKFTA	2024	2024	10	AKH!F18248
AHKFTA	2025	2025	5	AKH!G18248
AHKFTA	2026	2026	5	AKH!H18248
AHKFTA	2027	2027	0	AKH!I18248
EVFTA	2022	2022	6,2	EV-NK!D18278
EVFTA	2023	2023	0	EV-NK!E18278

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18278
EVFTA	2025	2025	0	EV-NK!G18278
EVFTA	2026	2026	0	EV-NK!H18278
EVFTA	2027	2027	0	EV-NK!I18278
UKVFTA	2022	2022	6,2	UKV!D18277
UKVFTA	2023	2023	0	UKV!E18277
UKVFTA	2024	2024	0	UKV!F18277
UKVFTA	2025	2025	0	UKV!G18277
UKVFTA	2026	2026	0	UKV!H18277
UKVFTA	2027	2027	0	UKV!I18277
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18371
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18371
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18371
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18371
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18371
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18371
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18371
RCEP A	2022	2022	22,5	RCEPT-A!D18242
RCEP A	2023	2023	20	RCEPT-A!E18242
RCEP A	2024	2024	17,5	RCEPT-A!F18242
RCEP A	2025	2025	15	RCEPT-A!G18242
RCEP A	2026	2026	12,5	RCEPT-A!H18242
RCEP A	2027	2027	10	RCEPT-A!I18242
RCEP B	2022	2022	22,5	B!D18242
RCEP B	2023	2023	20	B!E18242
RCEP B	2024	2024	17,5	B!F18242

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G18242
RCEP B	2026	2026	12,5	B!H18242
RCEP B	2027	2027	10	B!I18242
RCEP C	2022	2022	22,5	C!D18240
RCEP C	2023	2023	20	C!E18240
RCEP C	2024	2024	17,5	C!F18240
RCEP C	2025	2025	15	C!G18240
RCEP C	2026	2026	12,5	C!H18240
RCEP C	2027	2027	10	C!I18240
RCEP D	2022	2022	22,7	D!D18239
RCEP D	2023	2023	20,5	D!E18239
RCEP D	2024	2024	18,2	D!F18239
RCEP D	2025	2025	15,9	D!G18239
RCEP D	2026	2026	13,6	D!H18239
RCEP D	2027	2027	11,4	D!I18239
RCEP E	2022	2022	22,5	E!D18244
RCEP E	2023	2023	20	E!E18244
RCEP E	2024	2024	17,5	E!F18244
RCEP E	2025	2025	15	E!G18244
RCEP E	2026	2026	12,5	E!H18244
RCEP E	2027	2027	10	E!I18244
RCEP F	2022	2022	22,5	F!D18242
RCEP F	2023	2023	20	F!E18242
RCEP F	2024	2024	17,5	F!F18242
RCEP F	2025	2025	15	F!G18242
RCEP F	2026	2026	12,5	F!H18242

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I18242
VIFTA	2024	2024	21.4	VI!F17098
VIFTA	2025	2025	17.9	VI!G17098
VIFTA	2026	2026	14.3	VI!H17098
VIFTA	2027	2027	10.7	VI!I17098

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9614.00 has 2 lines; 9614.00.10 is distinguished from its siblings by: Roughly shaped blocks of wood or root for the manufacture of pipes.	9614.00.90 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 9614.00.10. 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 25% for 9614.00.10 was checked against BT2026 (cell BT2026!N18956), 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)

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.