Vietnam Tariff Intelligence

HS 8214.20.00 detail

HS code	8214.20.00
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) / - Manicure or pedicure sets and instruments (including nail files)
Unit	bộ
Generated	19/11/2026 04:08:00
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://www.vietnamtariff.com/hs-code/82142000/

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!K12583
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12583
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12583
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
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!E11943
ATIGA	2022	2022	0	AT!E11886
ATIGA	2023	2023	0	AT!F11886
ATIGA	2024	2024	0	AT!G11886
ATIGA	2025	2025	0	AT!H11886
ATIGA	2026	2026	0	AT!I11886
ATIGA	2027	2027	0	AT!J11886
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11938
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11938
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11938

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11938
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11938
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11938
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E11939
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F11939
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11939
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11939
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11939
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11939
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11942
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11892
AIFTA	30/12/2022	2022	*	AI!F11898
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11898
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11898
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11898
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11898
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11898
VKFTA	2022	2022	5	VK!E11931
VKFTA	2023	2023	2,5	VK!F11931
VKFTA	2024	2024	0	VK!G11931
VKFTA	2025	2025	0	VK!H11931
VKFTA	2026	2026	0	VK!I11931
VKFTA	2027	2027	0	VK!J11931
VCFTA	2022	2022	5	VC!D11976
VCFTA	2023	2023	3	VC!E11976
VCFTA	2024	2024	0	VC!F11976

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11976
VCFTA	2026	2026	0	VC!H11976
VCFTA	2027	2027	0	VC!I11976
VN-EAEU	2022	2022	6,8	EAV!D11961
VN-EAEU	2023	2023	4,5	EAV!E11961
VN-EAEU	2024	2024	2,3	EAV!F11961
VN-EAEU	2025	2025	0	EAV!G11961
VN-EAEU	2026	2026	0	EAV!H11961
VN-EAEU	2027	2027	0	EAV!I11961
AHKFTA	2022	2022	15	AKH!D11961
AHKFTA	2023	2023	10	AKH!E11961
AHKFTA	2024	2024	10	AKH!F11961
AHKFTA	2025	2025	5	AKH!G11961
AHKFTA	2026	2026	5	AKH!H11961
AHKFTA	2027	2027	0	AKH!I11961
EVFTA	2022	2022	6,2	EV-NK!D11978
EVFTA	2023	2023	0	EV-NK!E11978
EVFTA	2024	2024	0	EV-NK!F11978
EVFTA	2025	2025	0	EV-NK!G11978
EVFTA	2026	2026	0	EV-NK!H11978
EVFTA	2027	2027	0	EV-NK!I11978
UKVFTA	2022	2022	6,2	UKV!D11977
UKVFTA	2023	2023	0	UKV!E11977
UKVFTA	2024	2024	0	UKV!F11977
UKVFTA	2025	2025	0	UKV!G11977
UKVFTA	2026	2026	0	UKV!H11977

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11977
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11924
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11924
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11924
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11924
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11924
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11924
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11924
RCEP A	2022	2022	22,5	RCEPT-A!D11961
RCEP A	2023	2023	20	RCEPT-A!E11961
RCEP A	2024	2024	17,5	RCEPT-A!F11961
RCEP A	2025	2025	15	RCEPT-A!G11961
RCEP A	2026	2026	12,5	RCEPT-A!H11961
RCEP A	2027	2027	10	RCEPT-A!I11961
RCEP B	2022	2022	22,5	B!D11961
RCEP B	2023	2023	20	B!E11961
RCEP B	2024	2024	17,5	B!F11961
RCEP B	2025	2025	15	B!G11961
RCEP B	2026	2026	12,5	B!H11961
RCEP B	2027	2027	10	B!I11961
RCEP C	2022	2022	22,5	C!D11961
RCEP C	2023	2023	20	C!E11961
RCEP C	2024	2024	17,5	C!F11961
RCEP C	2025	2025	15	C!G11961
RCEP C	2026	2026	12,5	C!H11961
RCEP C	2027	2027	10	C!I11961

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D11960
RCEP D	2023	2023	20,5	D!E11960
RCEP D	2024	2024	18,2	D!F11960
RCEP D	2025	2025	15,9	D!G11960
RCEP D	2026	2026	13,6	D!H11960
RCEP D	2027	2027	11,4	D!I11960
RCEP E	2022	2022	22,5	E!D11964
RCEP E	2023	2023	20	E!E11964
RCEP E	2024	2024	17,5	E!F11964
RCEP E	2025	2025	15	E!G11964
RCEP E	2026	2026	12,5	E!H11964
RCEP E	2027	2027	10	E!I11964
RCEP F	2022	2022	22,5	F!D11961
RCEP F	2023	2023	20	F!E11961
RCEP F	2024	2024	17,5	F!F11961
RCEP F	2025	2025	15	F!G11961
RCEP F	2026	2026	12,5	F!H11961
RCEP F	2027	2027	10	F!I11961
VIFTA	2024	2024	21.4	VI!F11058
VIFTA	2025	2025	17.9	VI!G11058
VIFTA	2026	2026	14.3	VI!H11058
VIFTA	2027	2027	10.7	VI!I11058

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
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 8214.20.00. 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 8214.20.00 was checked against BT2026 (cell BT2026!N12583), 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.