

## HS 8301.40.20 detail

|                     |                                                                                                                                                                                                                                           |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8301.40.20                                                                                                                                                                                                                                |
| 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: / - - Door locks |
| Unit                | chiếc                                                                                                                                                                                                                                     |
| Generated           | 30/10/2026 14:10:25                                                                                                                                                                                                                       |
| 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                | <a href="https://vietnamtariff.com/hs-code/83014020/">https://vietnamtariff.com/hs-code/83014020/</a>                                                                                                                                     |

### 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!K12602 |
| Preferential (MFN)   | 25           | 25%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12602 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12602 |
| 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     |
|-------|--------------|------|---------------------|-----------------------|-----------------|----------------|------------|
| 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 |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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 |
| AANZFTA        | 5            | 5%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 5            | 5%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AKFTA          | 5            | 5%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| VKFTA          | 5            | 5%      | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/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 |
| AHKFTA         | 25           | 25%     | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 25           | 25%     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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) |      | 5            | AC!E11962 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E11905   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F11905   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G11905   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H11905   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I11905   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J11905   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E11957   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11957   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11957   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11957   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11957   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11957   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11958   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11958   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11958   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11958   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11958   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11958   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F11961   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H11911 |
| AIFTA   | 30/12/2022                             | 2022 | 24           | AI!F11917   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 23           | AI!G11917   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 23           | AI!H11917   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 22.5         | AI!I11917   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 22.5         | AI!J11917   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 22.5         | AI!K11917   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 5            | VK!E11950    |
| VKFTA   | 2023   | 2023 | 5            | VK!F11950    |
| VKFTA   | 2024   | 2024 | 5            | VK!G11950    |
| VKFTA   | 2025   | 2025 | 5            | VK!H11950    |
| VKFTA   | 2026   | 2026 | 5            | VK!I11950    |
| VKFTA   | 2027   | 2027 | 5            | VK!J11950    |
| VCFTA   | 2022   | 2022 | 5            | VC!D11995    |
| VCFTA   | 2023   | 2023 | 2            | VC!E11995    |
| VCFTA   | 2024   | 2024 | 0            | VC!F11995    |
| VCFTA   | 2025   | 2025 | 0            | VC!G11995    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11995    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11995    |
| VN-EAEU | 2022   | 2022 | 6,8          | EAV!D11980   |
| VN-EAEU | 2023   | 2023 | 4,5          | EAV!E11980   |
| VN-EAEU | 2024   | 2024 | 2,3          | EAV!F11980   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11980   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11980   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11980   |
| AHKFTA  | 2022   | 2022 | 25           | AKH!D11980   |
| AHKFTA  | 2023   | 2023 | 25           | AKH!E11980   |
| AHKFTA  | 2024   | 2024 | 25           | AKH!F11980   |
| AHKFTA  | 2025   | 2025 | 25           | AKH!G11980   |
| AHKFTA  | 2026   | 2026 | 25           | AKH!H11980   |
| AHKFTA  | 2027   | 2027 | 25           | AKH!I11980   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D11997 |
| EVFTA   | 2023   | 2023 | 8,3          | EV-NK!E11997 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 4,1          | EV-NK!F11997   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G11997   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H11997   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I11997   |
| UKVFTA | 2022   | 2022           | 12,5         | UKV!D11996     |
| UKVFTA | 2023   | 2023           | 8,3          | UKV!E11996     |
| UKVFTA | 2024   | 2024           | 4,1          | UKV!F11996     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G11996     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H11996     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I11996     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11943   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11943   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11943   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11943   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11943   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11943   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11943   |
| RCEP A | 2022   | 2022           | 25           | RCEPT-A!D11980 |
| RCEP A | 2023   | 2023           | 25           | RCEPT-A!E11980 |
| RCEP A | 2024   | 2024           | 25           | RCEPT-A!F11980 |
| RCEP A | 2025   | 2025           | 25           | RCEPT-A!G11980 |
| RCEP A | 2026   | 2026           | 25           | RCEPT-A!H11980 |
| RCEP A | 2027   | 2027           | 25           | RCEPT-A!I11980 |
| RCEP B | 2022   | 2022           | 25           | B!D11980       |
| RCEP B | 2023   | 2023           | 25           | B!E11980       |
| RCEP B | 2024   | 2024           | 25           | B!F11980       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 25           | B!G11980 |
| RCEP B | 2026   | 2026 | 25           | B!H11980 |
| RCEP B | 2027   | 2027 | 25           | B!I11980 |
| RCEP C | 2022   | 2022 | 25           | C!D11980 |
| RCEP C | 2023   | 2023 | 25           | C!E11980 |
| RCEP C | 2024   | 2024 | 25           | C!F11980 |
| RCEP C | 2025   | 2025 | 25           | C!G11980 |
| RCEP C | 2026   | 2026 | 25           | C!H11980 |
| RCEP C | 2027   | 2027 | 25           | C!I11980 |
| RCEP D | 2022   | 2022 | 25           | D!D11979 |
| RCEP D | 2023   | 2023 | 25           | D!E11979 |
| RCEP D | 2024   | 2024 | 25           | D!F11979 |
| RCEP D | 2025   | 2025 | 25           | D!G11979 |
| RCEP D | 2026   | 2026 | 25           | D!H11979 |
| RCEP D | 2027   | 2027 | 25           | D!I11979 |
| RCEP E | 2022   | 2022 | 25           | E!D11983 |
| RCEP E | 2023   | 2023 | 25           | E!E11983 |
| RCEP E | 2024   | 2024 | 25           | E!F11983 |
| RCEP E | 2025   | 2025 | 25           | E!G11983 |
| RCEP E | 2026   | 2026 | 25           | E!H11983 |
| RCEP E | 2027   | 2027 | 25           | E!I11983 |
| RCEP F | 2022   | 2022 | 25           | F!D11980 |
| RCEP F | 2023   | 2023 | 25           | F!E11980 |
| RCEP F | 2024   | 2024 | 25           | F!F11980 |
| RCEP F | 2025   | 2025 | 25           | F!G11980 |
| RCEP F | 2026   | 2026 | 25           | F!H11980 |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP F | 2027   | 2027 | 25           | FI11980 |
| VIFTA  | 2024   | 2024 | 21.4         | VI11076 |
| VIFTA  | 2025   | 2025 | 17.9         | VI11076 |
| VIFTA  | 2026   | 2026 | 14.3         | VI11076 |
| VIFTA  | 2027   | 2027 | 10.7         | VI11076 |

## 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                                | AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25%                                   |                 | 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; 8301.40.20 is distinguished from its siblings by: Door locks.                                                                                                                                                                     | 8301.40.10 Handcuffs;<br>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 8301.40.20. This does NOT mean there is no risk.                                                                                                                                                                      |                                           |                 | Check the MOIT Trade Remedies Authority database.                                                            | Not verified – check required |

| Risk code | Level | Risk name                      | Description                                                                                           | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 25% for 8301.40.20 was checked against BT2026 (cell BT2026!N12602), 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.