Vietnam Tariff Intelligence

HS 8301.40.90 detail

HS code	8301.40.90
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: / - - Other
Unit	chiếc
Generated	09/11/2026 20:48:12
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://vietnamtariff.com/hs-code/83014090/

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!K12603
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12603
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12603
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!E11963

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11906
ATIGA	2023	2023	0	AT!F11906
ATIGA	2024	2024	0	AT!G11906
ATIGA	2025	2025	0	AT!H11906
ATIGA	2026	2026	0	AT!I11906
ATIGA	2027	2027	0	AT!J11906
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11958
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11958
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11958
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11958
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11958
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11958
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11959
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11959
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11959
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11959
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11959
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11959
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11962
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H11912
AIFTA	30/12/2022	2022	24	AI!F11918
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11918
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11918
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11918
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11918
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11918

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E11951
VKFTA	2023	2023	5	VK!F11951
VKFTA	2024	2024	5	VK!G11951
VKFTA	2025	2025	5	VK!H11951
VKFTA	2026	2026	5	VK!I11951
VKFTA	2027	2027	5	VK!J11951
VCFTA	2022	2022	5	VC!D11996
VCFTA	2023	2023	2	VC!E11996
VCFTA	2024	2024	0	VC!F11996
VCFTA	2025	2025	0	VC!G11996
VCFTA	2026	2026	0	VC!H11996
VCFTA	2027	2027	0	VC!I11996
VN-EAEU	2022	2022	6,8	EAV!D11981
VN-EAEU	2023	2023	4,5	EAV!E11981
VN-EAEU	2024	2024	2,3	EAV!F11981
VN-EAEU	2025	2025	0	EAV!G11981
VN-EAEU	2026	2026	0	EAV!H11981
VN-EAEU	2027	2027	0	EAV!I11981
AHKFTA	2022	2022	25	AKH!D11981
AHKFTA	2023	2023	25	AKH!E11981
AHKFTA	2024	2024	25	AKH!F11981
AHKFTA	2025	2025	25	AKH!G11981
AHKFTA	2026	2026	25	AKH!H11981
AHKFTA	2027	2027	25	AKH!I11981
EVFTA	2022	2022	12,5	EV-NK!D11998
EVFTA	2023	2023	8,3	EV-NK!E11998

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F11998
EVFTA	2025	2025	0	EV-NK!G11998
EVFTA	2026	2026	0	EV-NK!H11998
EVFTA	2027	2027	0	EV-NK!I11998
UKVFTA	2022	2022	12,5	UKV!D11997
UKVFTA	2023	2023	8,3	UKV!E11997
UKVFTA	2024	2024	4,1	UKV!F11997
UKVFTA	2025	2025	0	UKV!G11997
UKVFTA	2026	2026	0	UKV!H11997
UKVFTA	2027	2027	0	UKV!I11997
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11944
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11944
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11944
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11944
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11944
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11944
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11944
RCEP A	2022	2022	25	RCEPT-A!D11981
RCEP A	2023	2023	25	RCEPT-A!E11981
RCEP A	2024	2024	25	RCEPT-A!F11981
RCEP A	2025	2025	25	RCEPT-A!G11981
RCEP A	2026	2026	25	RCEPT-A!H11981
RCEP A	2027	2027	25	RCEPT-A!I11981
RCEP B	2022	2022	25	B!D11981
RCEP B	2023	2023	25	B!E11981
RCEP B	2024	2024	25	B!F11981

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	25	B!G11981
RCEP B	2026	2026	25	B!H11981
RCEP B	2027	2027	25	B!I11981
RCEP C	2022	2022	25	C!D11981
RCEP C	2023	2023	25	C!E11981
RCEP C	2024	2024	25	C!F11981
RCEP C	2025	2025	25	C!G11981
RCEP C	2026	2026	25	C!H11981
RCEP C	2027	2027	25	C!I11981
RCEP D	2022	2022	25	D!D11980
RCEP D	2023	2023	25	D!E11980
RCEP D	2024	2024	25	D!F11980
RCEP D	2025	2025	25	D!G11980
RCEP D	2026	2026	25	D!H11980
RCEP D	2027	2027	25	D!I11980
RCEP E	2022	2022	25	E!D11984
RCEP E	2023	2023	25	E!E11984
RCEP E	2024	2024	25	E!F11984
RCEP E	2025	2025	25	E!G11984
RCEP E	2026	2026	25	E!H11984
RCEP E	2027	2027	25	E!I11984
RCEP F	2022	2022	25	F!D11981
RCEP F	2023	2023	25	F!E11981
RCEP F	2024	2024	25	F!F11981
RCEP F	2025	2025	25	F!G11981
RCEP F	2026	2026	25	F!H11981

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	25	F!I11981
VIFTA	2024	2024	21.4	VI!F11077
VIFTA	2025	2025	17.9	VI!G11077
VIFTA	2026	2026	14.3	VI!H11077
VIFTA	2027	2027	10.7	VI!I11077

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; 8301.40.90 is distinguished from its siblings by: Other.	8301.40.10 Handcuffs; 8301.40.20 Door locks	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 8301.40.90. 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 8301.40.90 was checked against BT2026 (cell BT2026!N12603), 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.