

## HS 8301.40.10 detail

|                            |                                                                                                                                                                                                                                          |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8301.40.10                                                                                                                                                                                                                               |
| <b>Description</b>         | 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 |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                    |
| <b>Generated</b>           | 15/10/2026 00:56:11                                                                                                                                                                                                                      |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                               |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                               |
| <b>Link</b>                | <a href="https://www.tariff.victorws.com/hs-code/83014010/">https://www.tariff.victorws.com/hs-code/83014010/</a>                                                                                                                        |

### 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            | FI11979   |
| VIFTA  | 2024   | 2024 | 0            | VI1F11075 |
| VIFTA  | 2025   | 2025 | 0            | VI1G11075 |
| VIFTA  | 2026   | 2026 | 0            | VI1H11075 |
| VIFTA  | 2027   | 2027 | 0            | VI1I11075 |

## 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.