Vietnam Tariff Intelligence

# Détail du SH 8308.10.00

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|---|---|
| **Code SH** | 8308.10.00 |
| **Description** | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal / - Hooks, eyes and eyelets |
| **Unité** | kg/chiếc |
| **Généré le** | 04/11/2026 21:37:31 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/83081000/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 40.5 | 40,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12667 |
| Préférentiel (NPF) | 27 | 27% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12667 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12667 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH) | 0% (sauf KH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 18 | 18% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 18 | 18% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 18 | 18% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 18.9 | 18,9% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AKFTA | 24 | 24% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 24 | 24% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 27 | 27% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe D) | 27 | 27% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 27 | 27% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AJCEP | 30 | 30% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 30 | 30% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |
| AIFTA | * | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E12034 |
| ATIGA | 2022 | 2022 | 0 | AT!E11977 |
| ATIGA | 2023 | 2023 | 0 | AT!F11977 |
| ATIGA | 2024 | 2024 | 0 | AT!G11977 |
| ATIGA | 2025 | 2025 | 0 | AT!H11977 |
| ATIGA | 2026 | 2026 | 0 | AT!I11977 |
| ATIGA | 2027 | 2027 | 0 | AT!J11977 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E12029 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F12029 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G12029 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H12029 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I12029 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J12029 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E12030 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F12030 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G12030 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H12030 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I12030 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J12030 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 24 | AK!F12033 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11983 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F11989 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G11989 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H11989 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I11989 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J11989 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K11989 |
| VKFTA | 2022 | 2022 | 24 | VK!E12022 |
| VKFTA | 2023 | 2023 | 24 | VK!F12022 |
| VKFTA | 2024 | 2024 | 24 | VK!G12022 |
| VKFTA | 2025 | 2025 | 24 | VK!H12022 |
| VKFTA | 2026 | 2026 | 24 | VK!I12022 |
| VKFTA | 2027 | 2027 | 24 | VK!J12022 |
| VCFTA | 2022 | 2022 | 5 | VC!D12067 |
| VCFTA | 2023 | 2023 | 3 | VC!E12067 |
| VCFTA | 2024 | 2024 | 0 | VC!F12067 |
| VCFTA | 2025 | 2025 | 0 | VC!G12067 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H12067 |
| VCFTA | 2027 | 2027 | 0 | VC!I12067 |
| VN-EAEU | 2022 | 2022 | 7,4 | EAV!D12052 |
| VN-EAEU | 2023 | 2023 | 4,9 | EAV!E12052 |
| VN-EAEU | 2024 | 2024 | 2,5 | EAV!F12052 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12052 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12052 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12052 |
| AHKFTA | 2022 | 2022 | * | AKH!D12052 |
| AHKFTA | 2023 | 2023 | * | AKH!E12052 |
| AHKFTA | 2024 | 2024 | * | AKH!F12052 |
| AHKFTA | 2025 | 2025 | * | AKH!G12052 |
| AHKFTA | 2026 | 2026 | * | AKH!H12052 |
| AHKFTA | 2027 | 2027 | * | AKH!I12052 |
| EVFTA | 2022 | 2022 | 13,5 | EV-NK!D12069 |
| EVFTA | 2023 | 2023 | 9 | EV-NK!E12069 |
| EVFTA | 2024 | 2024 | 4,5 | EV-NK!F12069 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12069 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12069 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12069 |
| UKVFTA | 2022 | 2022 | 13,5 | UKV!D12068 |
| UKVFTA | 2023 | 2023 | 9 | UKV!E12068 |
| UKVFTA | 2024 | 2024 | 4,5 | UKV!F12068 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12068 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12068 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12068 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12015 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12015 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12015 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12015 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12015 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12015 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12015 |
| RCEP A | 2022 | 2022 | 25,2 | RCEPT-A!D12052 |
| RCEP A | 2023 | 2023 | 23,4 | RCEPT-A!E12052 |
| RCEP A | 2024 | 2024 | 21,6 | RCEPT-A!F12052 |
| RCEP A | 2025 | 2025 | 19,8 | RCEPT-A!G12052 |
| RCEP A | 2026 | 2026 | 18 | RCEPT-A!H12052 |
| RCEP A | 2027 | 2027 | 16,2 | RCEPT-A!I12052 |
| RCEP B | 2022 | 2022 | 25,2 | B!D12052 |
| RCEP B | 2023 | 2023 | 23,4 | B!E12052 |
| RCEP B | 2024 | 2024 | 21,6 | B!F12052 |
| RCEP B | 2025 | 2025 | 19,8 | B!G12052 |
| RCEP B | 2026 | 2026 | 18 | B!H12052 |
| RCEP B | 2027 | 2027 | 16,2 | B!I12052 |
| RCEP C | 2022 | 2022 | 27 | C!D12052 |
| RCEP C | 2023 | 2023 | 27 | C!E12052 |
| RCEP C | 2024 | 2024 | 27 | C!F12052 |
| RCEP C | 2025 | 2025 | 27 | C!G12052 |
| RCEP C | 2026 | 2026 | 27 | C!H12052 |
| RCEP C | 2027 | 2027 | 27 | C!I12052 |
| RCEP D | 2022 | 2022 | 27 | D!D12051 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 27 | D!E12051 |
| RCEP D | 2024 | 2024 | 27 | D!F12051 |
| RCEP D | 2025 | 2025 | 27 | D!G12051 |
| RCEP D | 2026 | 2026 | 27 | D!H12051 |
| RCEP D | 2027 | 2027 | 27 | D!I12051 |
| RCEP E | 2022 | 2022 | 27 | E!D12055 |
| RCEP E | 2023 | 2023 | 27 | E!E12055 |
| RCEP E | 2024 | 2024 | 27 | E!F12055 |
| RCEP E | 2025 | 2025 | 27 | E!G12055 |
| RCEP E | 2026 | 2026 | 27 | E!H12055 |
| RCEP E | 2027 | 2027 | 27 | E!I12055 |
| RCEP F | 2022 | 2022 | 25,2 | F!D12052 |
| RCEP F | 2023 | 2023 | 23,4 | F!E12052 |
| RCEP F | 2024 | 2024 | 21,6 | F!F12052 |
| RCEP F | 2025 | 2025 | 19,8 | F!G12052 |
| RCEP F | 2026 | 2026 | 18 | F!H12052 |
| RCEP F | 2027 | 2027 | 16,2 | F!I12052 |
| VIFTA | 2024 | 2024 | 24,3 | VI!F11141 |
| VIFTA | 2025 | 2025 | 21.6 | VI!G11141 |
| VIFTA | 2026 | 2026 | 18.9 | VI!H11141 |
| VIFTA | 2027 | 2027 | 16.2 | VI!I11141 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe C) 27%, RCEP (Annexe D) 27%, RCEP (Annexe E) 27%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving. | MFN 27% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8308.10.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 27% for 8308.10.00 was checked against BT2026 (cell BT2026!N12667), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.