Vietnam Tariff Intelligence

# HS 8305.20.90 detail

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|---|---|
| **HS code** | 8305.20.90 |
| **Description** | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal / - Staples in strips: / - - Other |
| **Unit** | chiếc |
| **Generated** | 06/11/2026 04:57:59 |
| **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/83052090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12645 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12645 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12645 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 | 3 | 3% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2 | 8.2% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8.6% | 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 | 22.5 | 22.5% | 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!E12009 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E11952 |
| ATIGA | 2023 | 2023 | 0 | AT!F11952 |
| ATIGA | 2024 | 2024 | 0 | AT!G11952 |
| ATIGA | 2025 | 2025 | 0 | AT!H11952 |
| ATIGA | 2026 | 2026 | 0 | AT!I11952 |
| ATIGA | 2027 | 2027 | 0 | AT!J11952 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E12004 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12004 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12004 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12004 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12004 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12004 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E12005 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F12005 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12005 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12005 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12005 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12005 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12008 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11958 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F11964 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G11964 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H11964 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I11964 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J11964 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K11964 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E11997 |
| VKFTA | 2023 | 2023 | 0 | VK!F11997 |
| VKFTA | 2024 | 2024 | 0 | VK!G11997 |
| VKFTA | 2025 | 2025 | 0 | VK!H11997 |
| VKFTA | 2026 | 2026 | 0 | VK!I11997 |
| VKFTA | 2027 | 2027 | 0 | VK!J11997 |
| VCFTA | 2022 | 2022 | 5 | VC!D12042 |
| VCFTA | 2023 | 2023 | 3 | VC!E12042 |
| VCFTA | 2024 | 2024 | 0 | VC!F12042 |
| VCFTA | 2025 | 2025 | 0 | VC!G12042 |
| VCFTA | 2026 | 2026 | 0 | VC!H12042 |
| VCFTA | 2027 | 2027 | 0 | VC!I12042 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D12027 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E12027 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F12027 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12027 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12027 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12027 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D12027 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E12027 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F12027 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G12027 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H12027 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12027 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12044 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12044 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12044 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12044 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12044 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12044 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12043 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12043 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12043 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12043 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12043 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12043 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11990 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11990 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11990 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11990 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11990 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11990 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11990 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D12027 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E12027 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F12027 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G12027 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H12027 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I12027 |
| RCEP B | 2022 | 2022 | 13,5 | B!D12027 |
| RCEP B | 2023 | 2023 | 12 | B!E12027 |
| RCEP B | 2024 | 2024 | 10,5 | B!F12027 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 9 | B!G12027 |
| RCEP B | 2026 | 2026 | 7,5 | B!H12027 |
| RCEP B | 2027 | 2027 | 6 | B!I12027 |
| RCEP C | 2022 | 2022 | 13,5 | C!D12027 |
| RCEP C | 2023 | 2023 | 12 | C!E12027 |
| RCEP C | 2024 | 2024 | 10,5 | C!F12027 |
| RCEP C | 2025 | 2025 | 9 | C!G12027 |
| RCEP C | 2026 | 2026 | 7,5 | C!H12027 |
| RCEP C | 2027 | 2027 | 6 | C!I12027 |
| RCEP D | 2022 | 2022 | 13,6 | D!D12026 |
| RCEP D | 2023 | 2023 | 12,3 | D!E12026 |
| RCEP D | 2024 | 2024 | 10,9 | D!F12026 |
| RCEP D | 2025 | 2025 | 9,5 | D!G12026 |
| RCEP D | 2026 | 2026 | 8,2 | D!H12026 |
| RCEP D | 2027 | 2027 | 6,8 | D!I12026 |
| RCEP E | 2022 | 2022 | 13,5 | E!D12030 |
| RCEP E | 2023 | 2023 | 12 | E!E12030 |
| RCEP E | 2024 | 2024 | 10,5 | E!F12030 |
| RCEP E | 2025 | 2025 | 9 | E!G12030 |
| RCEP E | 2026 | 2026 | 7,5 | E!H12030 |
| RCEP E | 2027 | 2027 | 6 | E!I12030 |
| RCEP F | 2022 | 2022 | 13,5 | F!D12027 |
| RCEP F | 2023 | 2023 | 12 | F!E12027 |
| RCEP F | 2024 | 2024 | 10,5 | F!F12027 |
| RCEP F | 2025 | 2025 | 9 | F!G12027 |
| RCEP F | 2026 | 2026 | 7,5 | F!H12027 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 6 | F!I12027 |
| VIFTA | 2024 | 2024 | 12.9 | VI!F11119 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G11119 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H11119 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I11119 |

## 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 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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 8305.20 has 3 lines; 8305.20.90 is distinguished from its siblings by: Other. | 8305.20.10 Of a kind for office use; 8305.20.20 Other, of iron or steel | 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 8305.20.90. 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 15% for 8305.20.90 was checked against BT2026 (cell BT2026!N12645), 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.