Vietnam Tariff Intelligence

HS 8311.30.91 detail

HS code	8311.30.91
Description	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying / - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame: / - - Other: / - - - In rolls
Unit	kg
Generated	03/11/2026 01:53:59
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/83113091/

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!K12702
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12702
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12702
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
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
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	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/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!E12072

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E12015
ATIGA	2023	2023	0	AT!F12015
ATIGA	2024	2024	0	AT!G12015
ATIGA	2025	2025	0	AT!H12015
ATIGA	2026	2026	0	AT!I12015
ATIGA	2027	2027	0	AT!J12015
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12067
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12067
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12067
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12067
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12067
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12067
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12068
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12068
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12068
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12068
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12068
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12068
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12071
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12021
AIFTA	30/12/2022	2022	24	AI!F12027
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12027
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12027
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12027
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12027
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12027

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	24	VK!E12060
VKFTA	2023	2023	24	VK!F12060
VKFTA	2024	2024	24	VK!G12060
VKFTA	2025	2025	24	VK!H12060
VKFTA	2026	2026	24	VK!I12060
VKFTA	2027	2027	24	VK!J12060
VCFTA	2022	2022	5	VC!D12105
VCFTA	2023	2023	3	VC!E12105
VCFTA	2024	2024	0	VC!F12105
VCFTA	2025	2025	0	VC!G12105
VCFTA	2026	2026	0	VC!H12105
VCFTA	2027	2027	0	VC!I12105
VN-EAEU	2022	2022	6,8	EAV!D12090
VN-EAEU	2023	2023	4,5	EAV!E12090
VN-EAEU	2024	2024	2,3	EAV!F12090
VN-EAEU	2025	2025	0	EAV!G12090
VN-EAEU	2026	2026	0	EAV!H12090
VN-EAEU	2027	2027	0	EAV!I12090
AHKFTA	2022	2022	15	AKH!D12090
AHKFTA	2023	2023	15	AKH!E12090
AHKFTA	2024	2024	15	AKH!F12090
AHKFTA	2025	2025	15	AKH!G12090
AHKFTA	2026	2026	15	AKH!H12090
AHKFTA	2027	2027	15	AKH!I12090
EVFTA	2022	2022	12,5	EV-NK!D12107
EVFTA	2023	2023	8,3	EV-NK!E12107

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F12107
EVFTA	2025	2025	0	EV-NK!G12107
EVFTA	2026	2026	0	EV-NK!H12107
EVFTA	2027	2027	0	EV-NK!I12107
UKVFTA	2022	2022	12,5	UKV!D12106
UKVFTA	2023	2023	8,3	UKV!E12106
UKVFTA	2024	2024	4,1	UKV!F12106
UKVFTA	2025	2025	0	UKV!G12106
UKVFTA	2026	2026	0	UKV!H12106
UKVFTA	2027	2027	0	UKV!I12106
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12053
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12053
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12053
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12053
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12053
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12053
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12053
RCEP A	2022	2022	14	RCEPT-A!D12090
RCEP A	2023	2023	13	RCEPT-A!E12090
RCEP A	2024	2024	12	RCEPT-A!F12090
RCEP A	2025	2025	11	RCEPT-A!G12090
RCEP A	2026	2026	10	RCEPT-A!H12090
RCEP A	2027	2027	9	RCEPT-A!I12090
RCEP B	2022	2022	14	B!D12090
RCEP B	2023	2023	13	B!E12090
RCEP B	2024	2024	12	B!F12090

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	11	B!G12090
RCEP B	2026	2026	10	B!H12090
RCEP B	2027	2027	9	B!I12090
RCEP C	2022	2022	14,3	C!D12090
RCEP C	2023	2023	13,5	C!E12090
RCEP C	2024	2024	12,8	C!F12090
RCEP C	2025	2025	12	C!G12090
RCEP C	2026	2026	11,3	C!H12090
RCEP C	2027	2027	10,5	C!I12090
RCEP D	2022	2022	15	D!D12089
RCEP D	2023	2023	15	D!E12089
RCEP D	2024	2024	15	D!F12089
RCEP D	2025	2025	15	D!G12089
RCEP D	2026	2026	15	D!H12089
RCEP D	2027	2027	15	D!I12089
RCEP E	2022	2022	15	E!D12093
RCEP E	2023	2023	15	E!E12093
RCEP E	2024	2024	15	E!F12093
RCEP E	2025	2025	15	E!G12093
RCEP E	2026	2026	15	E!H12093
RCEP E	2027	2027	15	E!I12093
RCEP F	2022	2022	14	F!D12090
RCEP F	2023	2023	13	F!E12090
RCEP F	2024	2024	12	F!F12090
RCEP F	2025	2025	11	F!G12090
RCEP F	2026	2026	10	F!H12090

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	9	F!I12090
VIFTA	2024	2024	12.9	VI!F11176
VIFTA	2025	2025	10.7	VI!G11176
VIFTA	2026	2026	8.6	VI!H11176
VIFTA	2027	2027	6.4	VI!I11176

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 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, AIFTA 22.5%, AKFTA 24%, VKFTA 24%: 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 8311.30 has 4 lines; 8311.30.91 is distinguished from its siblings by: In rolls.	8311.30.21 In rolls; 8311.30.29 Other; 8311.30.99 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 8311.30.91. 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 15% for 8311.30.91 was checked against BT2026 (cell BT2026!N12702), 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.