Vietnam Tariff Intelligence

HS 8305.20.90 detail

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	02/11/2026 02:54:07
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.