Vietnam Tariff Intelligence

HS 8306.21.00 detail

HS code	8306.21.00
Description	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal / - Statuettes and other ornaments: / - - Plated with precious metals
Unit	chiếc
Generated	04/11/2026 06:51:59
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/83062100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12652
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12652
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12652
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-PH)	0% (except PH)	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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12017
ATIGA	2022	2022	0	AT!E11960
ATIGA	2023	2023	0	AT!F11960
ATIGA	2024	2024	0	AT!G11960
ATIGA	2025	2025	0	AT!H11960
ATIGA	2026	2026	0	AT!I11960
ATIGA	2027	2027	0	AT!J11960
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12012
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12012
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12012

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12012
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12012
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12012
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12013
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12013
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12013
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12013
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12013
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12013
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12016
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11966
AIFTA	30/12/2022	2022	0	AI!F11972
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11972
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11972
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11972
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11972
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11972
VKFTA	2022	2022	0	VK!E12005
VKFTA	2023	2023	0	VK!F12005
VKFTA	2024	2024	0	VK!G12005
VKFTA	2025	2025	0	VK!H12005
VKFTA	2026	2026	0	VK!I12005
VKFTA	2027	2027	0	VK!J12005
VCFTA	2022	2022	5	VC!D12050
VCFTA	2023	2023	3	VC!E12050
VCFTA	2024	2024	0	VC!F12050

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12050
VCFTA	2026	2026	0	VC!H12050
VCFTA	2027	2027	0	VC!I12050
VN-EAEU	2022	2022	6,8	EAV!D12035
VN-EAEU	2023	2023	4,5	EAV!E12035
VN-EAEU	2024	2024	2,3	EAV!F12035
VN-EAEU	2025	2025	0	EAV!G12035
VN-EAEU	2026	2026	0	EAV!H12035
VN-EAEU	2027	2027	0	EAV!I12035
AHKFTA	2022	2022	15	AKH!D12035
AHKFTA	2023	2023	10	AKH!E12035
AHKFTA	2024	2024	10	AKH!F12035
AHKFTA	2025	2025	5	AKH!G12035
AHKFTA	2026	2026	5	AKH!H12035
AHKFTA	2027	2027	0	AKH!I12035
EVFTA	2022	2022	12,5	EV-NK!D12052
EVFTA	2023	2023	8,3	EV-NK!E12052
EVFTA	2024	2024	4,1	EV-NK!F12052
EVFTA	2025	2025	0	EV-NK!G12052
EVFTA	2026	2026	0	EV-NK!H12052
EVFTA	2027	2027	0	EV-NK!I12052
UKVFTA	2022	2022	12,5	UKV!D12051
UKVFTA	2023	2023	8,3	UKV!E12051
UKVFTA	2024	2024	4,1	UKV!F12051
UKVFTA	2025	2025	0	UKV!G12051
UKVFTA	2026	2026	0	UKV!H12051

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12051
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11998
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11998
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11998
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11998
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11998
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11998
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11998
RCEP A	2022	2022	22,5	RCEPT-A!D12035
RCEP A	2023	2023	20	RCEPT-A!E12035
RCEP A	2024	2024	17,5	RCEPT-A!F12035
RCEP A	2025	2025	15	RCEPT-A!G12035
RCEP A	2026	2026	12,5	RCEPT-A!H12035
RCEP A	2027	2027	10	RCEPT-A!I12035
RCEP B	2022	2022	22,5	B!D12035
RCEP B	2023	2023	20	B!E12035
RCEP B	2024	2024	17,5	B!F12035
RCEP B	2025	2025	15	B!G12035
RCEP B	2026	2026	12,5	B!H12035
RCEP B	2027	2027	10	B!I12035
RCEP C	2022	2022	22,5	C!D12035
RCEP C	2023	2023	20	C!E12035
RCEP C	2024	2024	17,5	C!F12035
RCEP C	2025	2025	15	C!G12035
RCEP C	2026	2026	12,5	C!H12035
RCEP C	2027	2027	10	C!I12035

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D12034
RCEP D	2023	2023	20,5	D!E12034
RCEP D	2024	2024	18,2	D!F12034
RCEP D	2025	2025	15,9	D!G12034
RCEP D	2026	2026	13,6	D!H12034
RCEP D	2027	2027	11,4	D!I12034
RCEP E	2022	2022	22,5	E!D12038
RCEP E	2023	2023	20	E!E12038
RCEP E	2024	2024	17,5	E!F12038
RCEP E	2025	2025	15	E!G12038
RCEP E	2026	2026	12,5	E!H12038
RCEP E	2027	2027	10	E!I12038
RCEP F	2022	2022	22,5	F!D12035
RCEP F	2023	2023	20	F!E12035
RCEP F	2024	2024	17,5	F!F12035
RCEP F	2025	2025	15	F!G12035
RCEP F	2026	2026	12,5	F!H12035
RCEP F	2027	2027	10	F!I12035
VIFTA	2024	2024	21.4	VI!F11126
VIFTA	2025	2025	17.9	VI!G11126
VIFTA	2026	2026	14.3	VI!H11126
VIFTA	2027	2027	10.7	VI!I11126

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 8306.21.00. 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 25% for 8306.21.00 was checked against BT2026 (cell BT2026!N12652), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.