Vietnam Tariff Intelligence

HS 8311.90.00 detail

HS code	8311.90.00
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 / - Other
Unit	kg
Generated	04/11/2026 17:52:02
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/83119000/

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!K12704
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12704
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12704
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
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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12074
ATIGA	2022	2022	0	AT!E12017
ATIGA	2023	2023	0	AT!F12017
ATIGA	2024	2024	0	AT!G12017
ATIGA	2025	2025	0	AT!H12017
ATIGA	2026	2026	0	AT!I12017
ATIGA	2027	2027	0	AT!J12017
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12069
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12069
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12069
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12069

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12069
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12069
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12070
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12070
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12070
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12070
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12070
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12070
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12073
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12023
AIFTA	30/12/2022	2022	24	AI!F12029
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G12029
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H12029
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I12029
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J12029
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K12029
VKFTA	2022	2022	0	VK!E12062
VKFTA	2023	2023	0	VK!F12062
VKFTA	2024	2024	0	VK!G12062
VKFTA	2025	2025	0	VK!H12062
VKFTA	2026	2026	0	VK!I12062
VKFTA	2027	2027	0	VK!J12062
VCFTA	2022	2022	5	VC!D12107
VCFTA	2023	2023	3	VC!E12107
VCFTA	2024	2024	0	VC!F12107
VCFTA	2025	2025	0	VC!G12107

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12107
VCFTA	2027	2027	0	VC!I12107
VN-EAEU	2022	2022	6,8	EAV!D12092
VN-EAEU	2023	2023	4,5	EAV!E12092
VN-EAEU	2024	2024	2,3	EAV!F12092
VN-EAEU	2025	2025	0	EAV!G12092
VN-EAEU	2026	2026	0	EAV!H12092
VN-EAEU	2027	2027	0	EAV!I12092
AHKFTA	2022	2022	*	AKH!D12092
AHKFTA	2023	2023	*	AKH!E12092
AHKFTA	2024	2024	*	AKH!F12092
AHKFTA	2025	2025	*	AKH!G12092
AHKFTA	2026	2026	*	AKH!H12092
AHKFTA	2027	2027	*	AKH!I12092
EVFTA	2022	2022	12,5	EV-NK!D12109
EVFTA	2023	2023	8,3	EV-NK!E12109
EVFTA	2024	2024	4,1	EV-NK!F12109
EVFTA	2025	2025	0	EV-NK!G12109
EVFTA	2026	2026	0	EV-NK!H12109
EVFTA	2027	2027	0	EV-NK!I12109
UKVFTA	2022	2022	12,5	UKV!D12108
UKVFTA	2023	2023	8,3	UKV!E12108
UKVFTA	2024	2024	4,1	UKV!F12108
UKVFTA	2025	2025	0	UKV!G12108
UKVFTA	2026	2026	0	UKV!H12108
UKVFTA	2027	2027	0	UKV!I12108

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12055
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12055
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12055
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12055
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12055
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12055
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12055
RCEP A	2022	2022	22,5	RCEPT-A!D12092
RCEP A	2023	2023	20	RCEPT-A!E12092
RCEP A	2024	2024	17,5	RCEPT-A!F12092
RCEP A	2025	2025	15	RCEPT-A!G12092
RCEP A	2026	2026	12,5	RCEPT-A!H12092
RCEP A	2027	2027	10	RCEPT-A!I12092
RCEP B	2022	2022	22,5	B!D12092
RCEP B	2023	2023	20	B!E12092
RCEP B	2024	2024	17,5	B!F12092
RCEP B	2025	2025	15	B!G12092
RCEP B	2026	2026	12,5	B!H12092
RCEP B	2027	2027	10	B!I12092
RCEP C	2022	2022	22,5	C!D12092
RCEP C	2023	2023	20	C!E12092
RCEP C	2024	2024	17,5	C!F12092
RCEP C	2025	2025	15	C!G12092
RCEP C	2026	2026	12,5	C!H12092
RCEP C	2027	2027	10	C!I12092
RCEP D	2022	2022	22,7	D!D12091

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E12091
RCEP D	2024	2024	18,2	D!F12091
RCEP D	2025	2025	15,9	D!G12091
RCEP D	2026	2026	13,6	D!H12091
RCEP D	2027	2027	11,4	D!I12091
RCEP E	2022	2022	22,5	E!D12095
RCEP E	2023	2023	20	E!E12095
RCEP E	2024	2024	17,5	E!F12095
RCEP E	2025	2025	15	E!G12095
RCEP E	2026	2026	12,5	E!H12095
RCEP E	2027	2027	10	E!I12095
RCEP F	2022	2022	22,5	F!D12092
RCEP F	2023	2023	20	F!E12092
RCEP F	2024	2024	17,5	F!F12092
RCEP F	2025	2025	15	F!G12092
RCEP F	2026	2026	12,5	F!H12092
RCEP F	2027	2027	10	F!I12092
VIFTA	2024	2024	22.5	VI!F11178
VIFTA	2025	2025	20	VI!G11178
VIFTA	2026	2026	17.5	VI!H11178
VIFTA	2027	2027	15	VI!I11178

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-005	BLUE	Chapter 98 equivalent exists	8311.90.00 corresponds to Chapter 98 code 9834.14.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Thiếc hàn dạng dây, không chì, có lõi bằng chất dễ chảy, đường kính nhỏ hơn hoặc bằng 1.2 mm, phù hợp với tiêu chuẩn RoHS	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8311.90.00. 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 8311.90.00 was checked against BT2026 (cell BT2026!N12704), 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.