Vietnam Tariff Intelligence

HS 8302.20.90 detail

HS code	8302.20.90
Description	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal / - Castors: / - - Other
Unit	chiếc
Generated	01/11/2026 23:50:57
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/83022090/

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!K12611
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12611
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12611
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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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
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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11972
ATIGA	2022	2022	0	AT!E11915
ATIGA	2023	2023	0	AT!F11915
ATIGA	2024	2024	0	AT!G11915
ATIGA	2025	2025	0	AT!H11915
ATIGA	2026	2026	0	AT!I11915
ATIGA	2027	2027	0	AT!J11915
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11967
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11967
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11967
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11967

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11967
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11967
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11971
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11921
AIFTA	30/12/2022	2022	*	AI!F11927
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11927
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11927
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11927
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11927
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11927
VKFTA	2022	2022	5	VK!E11960
VKFTA	2023	2023	5	VK!F11960
VKFTA	2024	2024	5	VK!G11960
VKFTA	2025	2025	5	VK!H11960
VKFTA	2026	2026	5	VK!I11960
VKFTA	2027	2027	5	VK!J11960
VCFTA	2022	2022	4	VC!D12005
VCFTA	2023	2023	2	VC!E12005
VCFTA	2024	2024	0	VC!F12005
VCFTA	2025	2025	0	VC!G12005

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12005
VCFTA	2027	2027	0	VC!I12005
VN-EAEU	2022	2022	0	EAV!D11990
VN-EAEU	2023	2023	0	EAV!E11990
VN-EAEU	2024	2024	0	EAV!F11990
VN-EAEU	2025	2025	0	EAV!G11990
VN-EAEU	2026	2026	0	EAV!H11990
VN-EAEU	2027	2027	0	EAV!I11990
AHKFTA	2022	2022	9	AKH!D11990
AHKFTA	2023	2023	6	AKH!E11990
AHKFTA	2024	2024	6	AKH!F11990
AHKFTA	2025	2025	3	AKH!G11990
AHKFTA	2026	2026	3	AKH!H11990
AHKFTA	2027	2027	0	AKH!I11990
EVFTA	2022	2022	10	EV-NK!D12007
EVFTA	2023	2023	6,6	EV-NK!E12007
EVFTA	2024	2024	3,3	EV-NK!F12007
EVFTA	2025	2025	0	EV-NK!G12007
EVFTA	2026	2026	0	EV-NK!H12007
EVFTA	2027	2027	0	EV-NK!I12007
UKVFTA	2022	2022	10	UKV!D12006
UKVFTA	2023	2023	6,6	UKV!E12006
UKVFTA	2024	2024	3,3	UKV!F12006
UKVFTA	2025	2025	0	UKV!G12006
UKVFTA	2026	2026	0	UKV!H12006
UKVFTA	2027	2027	0	UKV!I12006

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11953
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11953
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11953
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11953
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11953
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11953
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11953
RCEP A	2022	2022	14	RCEPT-A!D11990
RCEP A	2023	2023	13	RCEPT-A!E11990
RCEP A	2024	2024	12	RCEPT-A!F11990
RCEP A	2025	2025	11	RCEPT-A!G11990
RCEP A	2026	2026	10	RCEPT-A!H11990
RCEP A	2027	2027	9	RCEPT-A!I11990
RCEP B	2022	2022	14	B!D11990
RCEP B	2023	2023	13	B!E11990
RCEP B	2024	2024	12	B!F11990
RCEP B	2025	2025	11	B!G11990
RCEP B	2026	2026	10	B!H11990
RCEP B	2027	2027	9	B!I11990
RCEP C	2022	2022	14,3	C!D11990
RCEP C	2023	2023	13,5	C!E11990
RCEP C	2024	2024	12,8	C!F11990
RCEP C	2025	2025	12	C!G11990
RCEP C	2026	2026	11,3	C!H11990
RCEP C	2027	2027	10,5	C!I11990
RCEP D	2022	2022	15	D!D11989

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E11989
RCEP D	2024	2024	15	D!F11989
RCEP D	2025	2025	15	D!G11989
RCEP D	2026	2026	15	D!H11989
RCEP D	2027	2027	15	D!I11989
RCEP E	2022	2022	15	E!D11993
RCEP E	2023	2023	15	E!E11993
RCEP E	2024	2024	15	E!F11993
RCEP E	2025	2025	15	E!G11993
RCEP E	2026	2026	15	E!H11993
RCEP E	2027	2027	15	E!I11993
RCEP F	2022	2022	14	F!D11990
RCEP F	2023	2023	13	F!E11990
RCEP F	2024	2024	12	F!F11990
RCEP F	2025	2025	11	F!G11990
RCEP F	2026	2026	10	F!H11990
RCEP F	2027	2027	9	F!I11990
VIFTA	2024	2024	10	VI!F11085
VIFTA	2025	2025	5	VI!G11085
VIFTA	2026	2026	0	VI!H11085
VIFTA	2027	2027	0	VI!I11085

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 15%, RCEP (Annex E) 15%: 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 8302.20 has 2 lines; 8302.20.90 is distinguished from its siblings by: Other.	8302.20.10 Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	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 8302.20.90. 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 8302.20.90 was checked against BT2026 (cell BT2026!N12611), 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
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.