Vietnam Tariff Intelligence

HS 8302.42.90 detail

HS code	8302.42.90
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 / - Other mountings, fittings and similar articles: / - - Other, suitable for furniture: / - - - Other
Unit	chiếc
Generated	02/11/2026 08:14:32
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/83024290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12623
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12623
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12623
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(-MY)	0% (except MY)	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	4	4%	Consolidated BT2026	2026	AHK	123/2022/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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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 D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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	*	* 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!E11984
ATIGA	2022	2022	0	AT!E11927
ATIGA	2023	2023	0	AT!F11927
ATIGA	2024	2024	0	AT!G11927
ATIGA	2025	2025	0	AT!H11927
ATIGA	2026	2026	0	AT!I11927
ATIGA	2027	2027	0	AT!J11927
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11979
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11979
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11979
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11979

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11979
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11979
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11980
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11980
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11980
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11980
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11980
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11980
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11983
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11933
AIFTA	30/12/2022	2022	*	AI!F11939
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11939
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11939
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11939
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11939
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11939
VKFTA	2022	2022	0	VK!E11972
VKFTA	2023	2023	0	VK!F11972
VKFTA	2024	2024	0	VK!G11972
VKFTA	2025	2025	0	VK!H11972
VKFTA	2026	2026	0	VK!I11972
VKFTA	2027	2027	0	VK!J11972
VCFTA	2022	2022	4	VC!D12017
VCFTA	2023	2023	2	VC!E12017
VCFTA	2024	2024	0	VC!F12017
VCFTA	2025	2025	0	VC!G12017

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12017
VCFTA	2027	2027	0	VC!I12017
VN-EAEU	2022	2022	0	EAV!D12002
VN-EAEU	2023	2023	0	EAV!E12002
VN-EAEU	2024	2024	0	EAV!F12002
VN-EAEU	2025	2025	0	EAV!G12002
VN-EAEU	2026	2026	0	EAV!H12002
VN-EAEU	2027	2027	0	EAV!I12002
AHKFTA	2022	2022	12	AKH!D12002
AHKFTA	2023	2023	8	AKH!E12002
AHKFTA	2024	2024	8	AKH!F12002
AHKFTA	2025	2025	4	AKH!G12002
AHKFTA	2026	2026	4	AKH!H12002
AHKFTA	2027	2027	0	AKH!I12002
EVFTA	2022	2022	10	EV-NK!D12019
EVFTA	2023	2023	6,6	EV-NK!E12019
EVFTA	2024	2024	3,3	EV-NK!F12019
EVFTA	2025	2025	0	EV-NK!G12019
EVFTA	2026	2026	0	EV-NK!H12019
EVFTA	2027	2027	0	EV-NK!I12019
UKVFTA	2022	2022	10	UKV!D12018
UKVFTA	2023	2023	6,6	UKV!E12018
UKVFTA	2024	2024	3,3	UKV!F12018
UKVFTA	2025	2025	0	UKV!G12018
UKVFTA	2026	2026	0	UKV!H12018
UKVFTA	2027	2027	0	UKV!I12018

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11965
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11965
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11965
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11965
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11965
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11965
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11965
RCEP A	2022	2022	18	RCEPT-A!D12002
RCEP A	2023	2023	16	RCEPT-A!E12002
RCEP A	2024	2024	14	RCEPT-A!F12002
RCEP A	2025	2025	12	RCEPT-A!G12002
RCEP A	2026	2026	10	RCEPT-A!H12002
RCEP A	2027	2027	8	RCEPT-A!I12002
RCEP B	2022	2022	18	B!D12002
RCEP B	2023	2023	16	B!E12002
RCEP B	2024	2024	14	B!F12002
RCEP B	2025	2025	12	B!G12002
RCEP B	2026	2026	10	B!H12002
RCEP B	2027	2027	8	B!I12002
RCEP C	2022	2022	18	C!D12002
RCEP C	2023	2023	16	C!E12002
RCEP C	2024	2024	14	C!F12002
RCEP C	2025	2025	12	C!G12002
RCEP C	2026	2026	10	C!H12002
RCEP C	2027	2027	8	C!I12002
RCEP D	2022	2022	18,2	D!D12001

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E12001
RCEP D	2024	2024	14,5	D!F12001
RCEP D	2025	2025	12,7	D!G12001
RCEP D	2026	2026	10,9	D!H12001
RCEP D	2027	2027	9,1	D!I12001
RCEP E	2022	2022	18	E!D12005
RCEP E	2023	2023	16	E!E12005
RCEP E	2024	2024	14	E!F12005
RCEP E	2025	2025	12	E!G12005
RCEP E	2026	2026	10	E!H12005
RCEP E	2027	2027	8	E!I12005
RCEP F	2022	2022	18	F!D12002
RCEP F	2023	2023	16	F!E12002
RCEP F	2024	2024	14	F!F12002
RCEP F	2025	2025	12	F!G12002
RCEP F	2026	2026	10	F!H12002
RCEP F	2027	2027	8	F!I12002
VIFTA	2024	2024	16	VI!F11097
VIFTA	2025	2025	12	VI!G11097
VIFTA	2026	2026	8	VI!H11097
VIFTA	2027	2027	4	VI!I11097

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8302.42 has 2 lines; 8302.42.90 is distinguished from its siblings by: Other.	8302.42.20 Hasps	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 8302.42.90. 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 20% for 8302.42.90 was checked against BT2026 (cell BT2026!N12623), 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.