Vietnam Tariff Intelligence

HS 8302.49.91 detail

HS code	8302.49.91
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: / - - - Other: / - - - - Hasps
Unit	chiếc
Generated	05/11/2026 20:06:42
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/83024991/

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!K12627
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12627
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12627
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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	11.4	11.4%	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!E11988
ATIGA	2022	2022	0	AT!E11931
ATIGA	2023	2023	0	AT!F11931
ATIGA	2024	2024	0	AT!G11931
ATIGA	2025	2025	0	AT!H11931
ATIGA	2026	2026	0	AT!I11931
ATIGA	2027	2027	0	AT!J11931
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11983
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11983
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11983
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11983

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11983
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11983
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11984
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11984
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11984
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11984
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11984
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11984
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11987
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11937
AIFTA	30/12/2022	2022	*	AI!F11943
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11943
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11943
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11943
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11943
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11943
VKFTA	2022	2022	4	VK!E11976
VKFTA	2023	2023	2	VK!F11976
VKFTA	2024	2024	0	VK!G11976
VKFTA	2025	2025	0	VK!H11976
VKFTA	2026	2026	0	VK!I11976
VKFTA	2027	2027	0	VK!J11976
VCFTA	2022	2022	4	VC!D12021
VCFTA	2023	2023	2	VC!E12021
VCFTA	2024	2024	0	VC!F12021
VCFTA	2025	2025	0	VC!G12021

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12021
VCFTA	2027	2027	0	VC!I12021
VN-EAEU	2022	2022	0	EAV!D12006
VN-EAEU	2023	2023	0	EAV!E12006
VN-EAEU	2024	2024	0	EAV!F12006
VN-EAEU	2025	2025	0	EAV!G12006
VN-EAEU	2026	2026	0	EAV!H12006
VN-EAEU	2027	2027	0	EAV!I12006
AHKFTA	2022	2022	12	AKH!D12006
AHKFTA	2023	2023	8	AKH!E12006
AHKFTA	2024	2024	8	AKH!F12006
AHKFTA	2025	2025	4	AKH!G12006
AHKFTA	2026	2026	4	AKH!H12006
AHKFTA	2027	2027	0	AKH!I12006
EVFTA	2022	2022	10	EV-NK!D12023
EVFTA	2023	2023	6,6	EV-NK!E12023
EVFTA	2024	2024	3,3	EV-NK!F12023
EVFTA	2025	2025	0	EV-NK!G12023
EVFTA	2026	2026	0	EV-NK!H12023
EVFTA	2027	2027	0	EV-NK!I12023
UKVFTA	2022	2022	10	UKV!D12022
UKVFTA	2023	2023	6,6	UKV!E12022
UKVFTA	2024	2024	3,3	UKV!F12022
UKVFTA	2025	2025	0	UKV!G12022
UKVFTA	2026	2026	0	UKV!H12022
UKVFTA	2027	2027	0	UKV!I12022

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11969
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11969
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11969
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11969
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11969
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11969
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11969
RCEP A	2022	2022	18	RCEPT-A!D12006
RCEP A	2023	2023	16	RCEPT-A!E12006
RCEP A	2024	2024	14	RCEPT-A!F12006
RCEP A	2025	2025	12	RCEPT-A!G12006
RCEP A	2026	2026	10	RCEPT-A!H12006
RCEP A	2027	2027	8	RCEPT-A!I12006
RCEP B	2022	2022	18	B!D12006
RCEP B	2023	2023	16	B!E12006
RCEP B	2024	2024	14	B!F12006
RCEP B	2025	2025	12	B!G12006
RCEP B	2026	2026	10	B!H12006
RCEP B	2027	2027	8	B!I12006
RCEP C	2022	2022	18	C!D12006
RCEP C	2023	2023	16	C!E12006
RCEP C	2024	2024	14	C!F12006
RCEP C	2025	2025	12	C!G12006
RCEP C	2026	2026	10	C!H12006
RCEP C	2027	2027	8	C!I12006
RCEP D	2022	2022	18,2	D!D12005

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E12005
RCEP D	2024	2024	14,5	D!F12005
RCEP D	2025	2025	12,7	D!G12005
RCEP D	2026	2026	10,9	D!H12005
RCEP D	2027	2027	9,1	D!I12005
RCEP E	2022	2022	18	E!D12009
RCEP E	2023	2023	16	E!E12009
RCEP E	2024	2024	14	E!F12009
RCEP E	2025	2025	12	E!G12009
RCEP E	2026	2026	10	E!H12009
RCEP E	2027	2027	8	E!I12009
RCEP F	2022	2022	18	F!D12006
RCEP F	2023	2023	16	F!E12006
RCEP F	2024	2024	14	F!F12006
RCEP F	2025	2025	12	F!G12006
RCEP F	2026	2026	10	F!H12006
RCEP F	2027	2027	8	F!I12006
VIFTA	2024	2024	17.1	VI!F11101
VIFTA	2025	2025	14.3	VI!G11101
VIFTA	2026	2026	11.4	VI!H11101
VIFTA	2027	2027	8.6	VI!I11101

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8302.49 has 3 lines; 8302.49.91 is distinguished from its siblings by: Hasps.	8302.49.10 Of a kind suitable for saddlery; 8302.49.99 Other	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 8302.49.91. 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 8302.49.91 was checked against BT2026 (cell BT2026!N12627), 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.