Vietnam Tariff Intelligence

HS 8304.00.91 detail

HS code	8304.00.91
Description	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 / - Other: / - - Of aluminium
Unit	chiếc
Generated	02/11/2026 02:49:52
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/83040091/

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!K12635
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12635
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12635
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11998

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11941
ATIGA	2023	2023	0	AT!F11941
ATIGA	2024	2024	0	AT!G11941
ATIGA	2025	2025	0	AT!H11941
ATIGA	2026	2026	0	AT!I11941
ATIGA	2027	2027	0	AT!J11941
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11993
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11993
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11993
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11993
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11993
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11993
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11994
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11994
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11994
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11994
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11994
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11994
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11997
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11947
AIFTA	30/12/2022	2022	24	AI!F11953
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11953
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11953
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11953
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11953
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11953

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11986
VKFTA	2023	2023	0	VK!F11986
VKFTA	2024	2024	0	VK!G11986
VKFTA	2025	2025	0	VK!H11986
VKFTA	2026	2026	0	VK!I11986
VKFTA	2027	2027	0	VK!J11986
VCFTA	2022	2022	5	VC!D12031
VCFTA	2023	2023	3	VC!E12031
VCFTA	2024	2024	0	VC!F12031
VCFTA	2025	2025	0	VC!G12031
VCFTA	2026	2026	0	VC!H12031
VCFTA	2027	2027	0	VC!I12031
VN-EAEU	2022	2022	6,8	EAV!D12016
VN-EAEU	2023	2023	4,5	EAV!E12016
VN-EAEU	2024	2024	2,3	EAV!F12016
VN-EAEU	2025	2025	0	EAV!G12016
VN-EAEU	2026	2026	0	EAV!H12016
VN-EAEU	2027	2027	0	EAV!I12016
AHKFTA	2022	2022	15	AKH!D12016
AHKFTA	2023	2023	10	AKH!E12016
AHKFTA	2024	2024	10	AKH!F12016
AHKFTA	2025	2025	5	AKH!G12016
AHKFTA	2026	2026	5	AKH!H12016
AHKFTA	2027	2027	0	AKH!I12016
EVFTA	2022	2022	12,5	EV-NK!D12033
EVFTA	2023	2023	8,3	EV-NK!E12033

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F12033
EVFTA	2025	2025	0	EV-NK!G12033
EVFTA	2026	2026	0	EV-NK!H12033
EVFTA	2027	2027	0	EV-NK!I12033
UKVFTA	2022	2022	12,5	UKV!D12032
UKVFTA	2023	2023	8,3	UKV!E12032
UKVFTA	2024	2024	4,1	UKV!F12032
UKVFTA	2025	2025	0	UKV!G12032
UKVFTA	2026	2026	0	UKV!H12032
UKVFTA	2027	2027	0	UKV!I12032
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11979
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11979
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11979
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11979
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11979
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11979
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11979
RCEP A	2022	2022	22,5	RCEPT-A!D12016
RCEP A	2023	2023	20	RCEPT-A!E12016
RCEP A	2024	2024	17,5	RCEPT-A!F12016
RCEP A	2025	2025	15	RCEPT-A!G12016
RCEP A	2026	2026	12,5	RCEPT-A!H12016
RCEP A	2027	2027	10	RCEPT-A!I12016
RCEP B	2022	2022	22,5	B!D12016
RCEP B	2023	2023	20	B!E12016
RCEP B	2024	2024	17,5	B!F12016

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G12016
RCEP B	2026	2026	12,5	B!H12016
RCEP B	2027	2027	10	B!I12016
RCEP C	2022	2022	22,5	C!D12016
RCEP C	2023	2023	20	C!E12016
RCEP C	2024	2024	17,5	C!F12016
RCEP C	2025	2025	15	C!G12016
RCEP C	2026	2026	12,5	C!H12016
RCEP C	2027	2027	10	C!I12016
RCEP D	2022	2022	22,7	D!D12015
RCEP D	2023	2023	20,5	D!E12015
RCEP D	2024	2024	18,2	D!F12015
RCEP D	2025	2025	15,9	D!G12015
RCEP D	2026	2026	13,6	D!H12015
RCEP D	2027	2027	11,4	D!I12015
RCEP E	2022	2022	22,5	E!D12019
RCEP E	2023	2023	20	E!E12019
RCEP E	2024	2024	17,5	E!F12019
RCEP E	2025	2025	15	E!G12019
RCEP E	2026	2026	12,5	E!H12019
RCEP E	2027	2027	10	E!I12019
RCEP F	2022	2022	22,5	F!D12016
RCEP F	2023	2023	20	F!E12016
RCEP F	2024	2024	17,5	F!F12016
RCEP F	2025	2025	15	F!G12016
RCEP F	2026	2026	12,5	F!H12016

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I12016
VIFTA	2024	2024	21.4	VI!F11109
VIFTA	2025	2025	17.9	VI!G11109
VIFTA	2026	2026	14.3	VI!H11109
VIFTA	2027	2027	10.7	VI!I11109

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8304.00 has 4 lines; 8304.00.91 is distinguished from its siblings by: Of aluminium.	8304.00.10 Filing cabinets and card-index cabinets; 8304.00.92 Of nickel; 8304.00.99 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 8304.00.91. 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 25% for 8304.00.91 was checked against BT2026 (cell BT2026!N12635), 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.