

Dettaglio SA 8302.20.90

|                      |                                                                                                                                                                                                                                                                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8302.20.90                                                                                                                                                                                                                                                                                                                                   |
| Descrizione          | 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 |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                        |
| Generato il          | 01/11/2026 00:37:11                                                                                                                                                                                                                                                                                                                          |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                   |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                 |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/83022090/">https://mail.vietnamtariff.com/hs-code/83022090/</a>                                                                                                                                                                                                                              |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 22.5              | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12611 |
| Preferenziale (NPF)              | 15                | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N12611 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12611 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                      |    |     |                               |                                           |                                      |                    |            |
|----------------------|----|-----|-------------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA              | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AJCEP                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| ATIGA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP                | 0  | 0%  | Tariffa consolidata<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA               | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU              | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO               | 0  | 0%  | Tariffa consolidata<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| VIFTA                | 0  | 0%  | Tariffa consolidata<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad valorem |
| AHKFTA               | 3  | 3%  | Tariffa consolidata<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AKFTA                | 5  | 5%  | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| VKFTA                | 5  | 5%  | Tariffa consolidata<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>A) | 10 | 10% | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                   |      |                   |                            |                         |                                   |                |                     |
|-------------------|------|-------------------|----------------------------|-------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato B) | 10   | 10%               | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 10   | 10%               | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato C) | 11,3 | 11,3%             | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 15   | 15%               | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 15   | 15%               | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |      | Nessun dato       | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |      | Nessun dato       | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AIFTA             | *    | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                            | Anno | Valore di origine | Fonte     |
|-------|------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (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     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| 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     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| 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    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| 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    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| 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 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                             |                                                                                       |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata  |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Allegato D) 15%, RCEP (Allegato 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. | Non verificato – controllo necessario             |
| 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.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| 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.                                                            | Non verificato – controllo necessario             |
| 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.     | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce                            |
|------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.