Vietnam Tariff Intelligence

HS 8302.20.10 detail

HS code	8302.20.10
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: / - - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm
Unit	chiếc
Generated	04/11/2026 12:47:07
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://mail.vietnamtariff.com/hs-code/83022010/

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!K12610
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12610
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12610
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	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!E11971
ATIGA	2022	2022	0	AT!E11914
ATIGA	2023	2023	0	AT!F11914
ATIGA	2024	2024	0	AT!G11914
ATIGA	2025	2025	0	AT!H11914
ATIGA	2026	2026	0	AT!I11914
ATIGA	2027	2027	0	AT!J11914
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11966
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11966
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11966
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11966

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11966
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11966
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11967
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11967
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11967
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11967
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11967
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11967
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11970
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11920
AIFTA	30/12/2022	2022	*	AI!F11926
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11926
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11926
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11926
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11926
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11926
VKFTA	2022	2022	5	VK!E11959
VKFTA	2023	2023	5	VK!F11959
VKFTA	2024	2024	5	VK!G11959
VKFTA	2025	2025	5	VK!H11959
VKFTA	2026	2026	5	VK!I11959
VKFTA	2027	2027	5	VK!J11959
VCFTA	2022	2022	4	VC!D12004
VCFTA	2023	2023	2	VC!E12004
VCFTA	2024	2024	0	VC!F12004
VCFTA	2025	2025	0	VC!G12004

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12004
VCFTA	2027	2027	0	VC!I12004
VN-EAEU	2022	2022	0	EAV!D11989
VN-EAEU	2023	2023	0	EAV!E11989
VN-EAEU	2024	2024	0	EAV!F11989
VN-EAEU	2025	2025	0	EAV!G11989
VN-EAEU	2026	2026	0	EAV!H11989
VN-EAEU	2027	2027	0	EAV!I11989
AHKFTA	2022	2022	12	AKH!D11989
AHKFTA	2023	2023	8	AKH!E11989
AHKFTA	2024	2024	8	AKH!F11989
AHKFTA	2025	2025	4	AKH!G11989
AHKFTA	2026	2026	4	AKH!H11989
AHKFTA	2027	2027	0	AKH!I11989
EVFTA	2022	2022	10	EV-NK!D12006
EVFTA	2023	2023	6,6	EV-NK!E12006
EVFTA	2024	2024	3,3	EV-NK!F12006
EVFTA	2025	2025	0	EV-NK!G12006
EVFTA	2026	2026	0	EV-NK!H12006
EVFTA	2027	2027	0	EV-NK!I12006
UKVFTA	2022	2022	10	UKV!D12005
UKVFTA	2023	2023	6,6	UKV!E12005
UKVFTA	2024	2024	3,3	UKV!F12005
UKVFTA	2025	2025	0	UKV!G12005
UKVFTA	2026	2026	0	UKV!H12005
UKVFTA	2027	2027	0	UKV!I12005

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11952
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11952
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11952
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11952
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11952
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11952
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11952
RCEP A	2022	2022	18,7	RCEPT-A!D11989
RCEP A	2023	2023	17,3	RCEPT-A!E11989
RCEP A	2024	2024	16	RCEPT-A!F11989
RCEP A	2025	2025	14,7	RCEPT-A!G11989
RCEP A	2026	2026	13,3	RCEPT-A!H11989
RCEP A	2027	2027	12	RCEPT-A!I11989
RCEP B	2022	2022	18,7	B!D11989
RCEP B	2023	2023	17,3	B!E11989
RCEP B	2024	2024	16	B!F11989
RCEP B	2025	2025	14,7	B!G11989
RCEP B	2026	2026	13,3	B!H11989
RCEP B	2027	2027	12	B!I11989
RCEP C	2022	2022	20	C!D11989
RCEP C	2023	2023	20	C!E11989
RCEP C	2024	2024	20	C!F11989
RCEP C	2025	2025	20	C!G11989
RCEP C	2026	2026	20	C!H11989
RCEP C	2027	2027	20	C!I11989
RCEP D	2022	2022	20	D!D11988

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E11988
RCEP D	2024	2024	20	D!F11988
RCEP D	2025	2025	20	D!G11988
RCEP D	2026	2026	20	D!H11988
RCEP D	2027	2027	20	D!I11988
RCEP E	2022	2022	20	E!D11992
RCEP E	2023	2023	20	E!E11992
RCEP E	2024	2024	20	E!F11992
RCEP E	2025	2025	20	E!G11992
RCEP E	2026	2026	20	E!H11992
RCEP E	2027	2027	20	E!I11992
RCEP F	2022	2022	18,7	F!D11989
RCEP F	2023	2023	17,3	F!E11989
RCEP F	2024	2024	16	F!F11989
RCEP F	2025	2025	14,7	F!G11989
RCEP F	2026	2026	13,3	F!H11989
RCEP F	2027	2027	12	F!I11989
VIFTA	2024	2024	18	VI!F11084
VIFTA	2025	2025	16	VI!G11084
VIFTA	2026	2026	14	VI!H11084
VIFTA	2027	2027	12	VI!I11084

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 C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 8302.20.10 is distinguished from its siblings by: Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm.	8302.20.90 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 8302.20.10. 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 8302.20.10 was checked against BT2026 (cell BT2026!N12610), 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.