

HS 8302.49.10 detail

HS code	8302.49.10
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 / - Other mountings, fittings and similar articles: / - - Other: / - - - Of a kind suitable for saddlery
Unit	chiếc
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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/83024910/

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!K12625
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12625
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12625
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
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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!E11986
ATIGA	2022	2022	0	AT!E11929
ATIGA	2023	2023	0	AT!F11929
ATIGA	2024	2024	0	AT!G11929
ATIGA	2025	2025	0	AT!H11929
ATIGA	2026	2026	0	AT!I11929
ATIGA	2027	2027	0	AT!J11929
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11981
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11981
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11981
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11981

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1981
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1981
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1982
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1982
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1982
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1982
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1982
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1982
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F1985
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1935
AIFTA	30/12/2022	2022	*	AI!F1941
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G1941
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H1941
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I1941
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J1941
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K1941
VKFTA	2022	2022	0	VK!E1974
VKFTA	2023	2023	0	VK!F1974
VKFTA	2024	2024	0	VK!G1974
VKFTA	2025	2025	0	VK!H1974
VKFTA	2026	2026	0	VK!I1974
VKFTA	2027	2027	0	VK!J1974
VCFTA	2022	2022	4	VC!D12019
VCFTA	2023	2023	2	VC!E12019
VCFTA	2024	2024	0	VC!F12019
VCFTA	2025	2025	0	VC!G12019

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12019
VCFTA	2027	2027	0	VC!I12019
VN-EAEU	2022	2022	0	EAV!D12004
VN-EAEU	2023	2023	0	EAV!E12004
VN-EAEU	2024	2024	0	EAV!F12004
VN-EAEU	2025	2025	0	EAV!G12004
VN-EAEU	2026	2026	0	EAV!H12004
VN-EAEU	2027	2027	0	EAV!I12004
AHKFTA	2022	2022	12	AKH!D12004
AHKFTA	2023	2023	8	AKH!E12004
AHKFTA	2024	2024	8	AKH!F12004
AHKFTA	2025	2025	4	AKH!G12004
AHKFTA	2026	2026	4	AKH!H12004
AHKFTA	2027	2027	0	AKH!I12004
EVFTA	2022	2022	10	EV-NK!D12021
EVFTA	2023	2023	6,6	EV-NK!E12021
EVFTA	2024	2024	3,3	EV-NK!F12021
EVFTA	2025	2025	0	EV-NK!G12021
EVFTA	2026	2026	0	EV-NK!H12021
EVFTA	2027	2027	0	EV-NK!I12021
UKVFTA	2022	2022	10	UKV!D12020
UKVFTA	2023	2023	6,6	UKV!E12020
UKVFTA	2024	2024	3,3	UKV!F12020
UKVFTA	2025	2025	0	UKV!G12020
UKVFTA	2026	2026	0	UKV!H12020
UKVFTA	2027	2027	0	UKV!I12020

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11967
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11967
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11967
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11967
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11967
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11967
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11967
RCEP A	2022	2022	18	RCEPT-A!D12004
RCEP A	2023	2023	16	RCEPT-A!E12004
RCEP A	2024	2024	14	RCEPT-A!F12004
RCEP A	2025	2025	12	RCEPT-A!G12004
RCEP A	2026	2026	10	RCEPT-A!H12004
RCEP A	2027	2027	8	RCEPT-A!I12004
RCEP B	2022	2022	18	B!D12004
RCEP B	2023	2023	16	B!E12004
RCEP B	2024	2024	14	B!F12004
RCEP B	2025	2025	12	B!G12004
RCEP B	2026	2026	10	B!H12004
RCEP B	2027	2027	8	B!I12004
RCEP C	2022	2022	18	C!D12004
RCEP C	2023	2023	16	C!E12004
RCEP C	2024	2024	14	C!F12004
RCEP C	2025	2025	12	C!G12004
RCEP C	2026	2026	10	C!H12004
RCEP C	2027	2027	8	C!I12004
RCEP D	2022	2022	18,2	D!D12003

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E12003
RCEP D	2024	2024	14,5	D!F12003
RCEP D	2025	2025	12,7	D!G12003
RCEP D	2026	2026	10,9	D!H12003
RCEP D	2027	2027	9,1	D!I12003
RCEP E	2022	2022	18	E!D12007
RCEP E	2023	2023	16	E!E12007
RCEP E	2024	2024	14	E!F12007
RCEP E	2025	2025	12	E!G12007
RCEP E	2026	2026	10	E!H12007
RCEP E	2027	2027	8	E!I12007
RCEP F	2022	2022	18	F!D12004
RCEP F	2023	2023	16	F!E12004
RCEP F	2024	2024	14	F!F12004
RCEP F	2025	2025	12	F!G12004
RCEP F	2026	2026	10	F!H12004
RCEP F	2027	2027	8	F!I12004
VIFTA	2024	2024	17.1	VI!F11099
VIFTA	2025	2025	14.3	VI!G11099
VIFTA	2026	2026	11.4	VI!H11099
VIFTA	2027	2027	8.6	VI!I11099

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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; 8302.49.10 is distinguished from its siblings by: Of a kind suitable for saddlery.	8302.49.91 Hasps; 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 8302.49.10. 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 8302.49.10 was checked against BT2026 (cell BT2026!N12625), 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.