Vietnam Tariff Intelligence

# HS 8304.00.92 detail

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|---|---|
| **HS code** | 8304.00.92 |
| **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 nickel |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 10:49:58 |
| **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/83040092/ |

## 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!K12636 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12636 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12636 |
| 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!E11999 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E11942 |
| ATIGA | 2023 | 2023 | 0 | AT!F11942 |
| ATIGA | 2024 | 2024 | 0 | AT!G11942 |
| ATIGA | 2025 | 2025 | 0 | AT!H11942 |
| ATIGA | 2026 | 2026 | 0 | AT!I11942 |
| ATIGA | 2027 | 2027 | 0 | AT!J11942 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E11994 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11994 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11994 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11994 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11994 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11994 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11995 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11995 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11995 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11995 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11995 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11995 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11998 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11948 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F11954 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G11954 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H11954 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I11954 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J11954 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K11954 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E11987 |
| VKFTA | 2023 | 2023 | 0 | VK!F11987 |
| VKFTA | 2024 | 2024 | 0 | VK!G11987 |
| VKFTA | 2025 | 2025 | 0 | VK!H11987 |
| VKFTA | 2026 | 2026 | 0 | VK!I11987 |
| VKFTA | 2027 | 2027 | 0 | VK!J11987 |
| VCFTA | 2022 | 2022 | 5 | VC!D12032 |
| VCFTA | 2023 | 2023 | 3 | VC!E12032 |
| VCFTA | 2024 | 2024 | 0 | VC!F12032 |
| VCFTA | 2025 | 2025 | 0 | VC!G12032 |
| VCFTA | 2026 | 2026 | 0 | VC!H12032 |
| VCFTA | 2027 | 2027 | 0 | VC!I12032 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D12017 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E12017 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F12017 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12017 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12017 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12017 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D12017 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E12017 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F12017 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G12017 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H12017 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12017 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D12034 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E12034 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F12034 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12034 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12034 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12034 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D12033 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E12033 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F12033 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12033 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H12033 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12033 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11980 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11980 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11980 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11980 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11980 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11980 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11980 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D12017 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E12017 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F12017 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G12017 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H12017 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I12017 |
| RCEP B | 2022 | 2022 | 22,5 | B!D12017 |
| RCEP B | 2023 | 2023 | 20 | B!E12017 |
| RCEP B | 2024 | 2024 | 17,5 | B!F12017 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 15 | B!G12017 |
| RCEP B | 2026 | 2026 | 12,5 | B!H12017 |
| RCEP B | 2027 | 2027 | 10 | B!I12017 |
| RCEP C | 2022 | 2022 | 22,5 | C!D12017 |
| RCEP C | 2023 | 2023 | 20 | C!E12017 |
| RCEP C | 2024 | 2024 | 17,5 | C!F12017 |
| RCEP C | 2025 | 2025 | 15 | C!G12017 |
| RCEP C | 2026 | 2026 | 12,5 | C!H12017 |
| RCEP C | 2027 | 2027 | 10 | C!I12017 |
| RCEP D | 2022 | 2022 | 22,7 | D!D12016 |
| RCEP D | 2023 | 2023 | 20,5 | D!E12016 |
| RCEP D | 2024 | 2024 | 18,2 | D!F12016 |
| RCEP D | 2025 | 2025 | 15,9 | D!G12016 |
| RCEP D | 2026 | 2026 | 13,6 | D!H12016 |
| RCEP D | 2027 | 2027 | 11,4 | D!I12016 |
| RCEP E | 2022 | 2022 | 22,5 | E!D12020 |
| RCEP E | 2023 | 2023 | 20 | E!E12020 |
| RCEP E | 2024 | 2024 | 17,5 | E!F12020 |
| RCEP E | 2025 | 2025 | 15 | E!G12020 |
| RCEP E | 2026 | 2026 | 12,5 | E!H12020 |
| RCEP E | 2027 | 2027 | 10 | E!I12020 |
| RCEP F | 2022 | 2022 | 22,5 | F!D12017 |
| RCEP F | 2023 | 2023 | 20 | F!E12017 |
| RCEP F | 2024 | 2024 | 17,5 | F!F12017 |
| RCEP F | 2025 | 2025 | 15 | F!G12017 |
| RCEP F | 2026 | 2026 | 12,5 | F!H12017 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 10 | F!I12017 |
| VIFTA | 2024 | 2024 | 21.4 | VI!F11110 |
| VIFTA | 2025 | 2025 | 17.9 | VI!G11110 |
| VIFTA | 2026 | 2026 | 14.3 | VI!H11110 |
| VIFTA | 2027 | 2027 | 10.7 | VI!I11110 |

## 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; 8304.00.92 is distinguished from its siblings by: Of nickel. | 8304.00.10 Filing cabinets and card-index cabinets; 8304.00.91 Of aluminium; 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 8304.00.92. 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 8304.00.92 was checked against BT2026 (cell BT2026!N12636), 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.