Vietnam Tariff Intelligence

HS 8306.30.91 detail

HS code	8306.30.91
Description	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal / - Photograph, picture or similar frames; mirrors: / - - Other: / - - - Metallic mirrors reflecting traffic views at road intersections or sharp corners
Unit	chiếc
Generated	08/11/2026 18:20:51
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/83063091/

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!K12661
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12661
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12661
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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!E12026
ATIGA	2022	2022	0	AT!E11969
ATIGA	2023	2023	0	AT!F11969
ATIGA	2024	2024	0	AT!G11969
ATIGA	2025	2025	0	AT!H11969
ATIGA	2026	2026	0	AT!I11969
ATIGA	2027	2027	0	AT!J11969
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12021
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12021
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12021
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12021

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12021
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12021
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12022
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12022
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12022
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12022
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12022
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12022
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12025
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11975
AIFTA	30/12/2022	2022	0	AI!F11981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11981
VKFTA	2022	2022	0	VK!E12014
VKFTA	2023	2023	0	VK!F12014
VKFTA	2024	2024	0	VK!G12014
VKFTA	2025	2025	0	VK!H12014
VKFTA	2026	2026	0	VK!I12014
VKFTA	2027	2027	0	VK!J12014
VCFTA	2022	2022	5	VC!D12059
VCFTA	2023	2023	3	VC!E12059
VCFTA	2024	2024	0	VC!F12059
VCFTA	2025	2025	0	VC!G12059

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12059
VCFTA	2027	2027	0	VC!I12059
VN-EAEU	2022	2022	6,8	EAV!D12044
VN-EAEU	2023	2023	4,5	EAV!E12044
VN-EAEU	2024	2024	2,3	EAV!F12044
VN-EAEU	2025	2025	0	EAV!G12044
VN-EAEU	2026	2026	0	EAV!H12044
VN-EAEU	2027	2027	0	EAV!I12044
AHKFTA	2022	2022	15	AKH!D12044
AHKFTA	2023	2023	10	AKH!E12044
AHKFTA	2024	2024	10	AKH!F12044
AHKFTA	2025	2025	5	AKH!G12044
AHKFTA	2026	2026	5	AKH!H12044
AHKFTA	2027	2027	0	AKH!I12044
EVFTA	2022	2022	12,5	EV-NK!D12061
EVFTA	2023	2023	8,3	EV-NK!E12061
EVFTA	2024	2024	4,1	EV-NK!F12061
EVFTA	2025	2025	0	EV-NK!G12061
EVFTA	2026	2026	0	EV-NK!H12061
EVFTA	2027	2027	0	EV-NK!I12061
UKVFTA	2022	2022	12,5	UKV!D12060
UKVFTA	2023	2023	8,3	UKV!E12060
UKVFTA	2024	2024	4,1	UKV!F12060
UKVFTA	2025	2025	0	UKV!G12060
UKVFTA	2026	2026	0	UKV!H12060
UKVFTA	2027	2027	0	UKV!I12060

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12007
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12007
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12007
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12007
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12007
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12007
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12007
RCEP A	2022	2022	22,5	RCEPT-A!D12044
RCEP A	2023	2023	20	RCEPT-A!E12044
RCEP A	2024	2024	17,5	RCEPT-A!F12044
RCEP A	2025	2025	15	RCEPT-A!G12044
RCEP A	2026	2026	12,5	RCEPT-A!H12044
RCEP A	2027	2027	10	RCEPT-A!I12044
RCEP B	2022	2022	22,5	B!D12044
RCEP B	2023	2023	20	B!E12044
RCEP B	2024	2024	17,5	B!F12044
RCEP B	2025	2025	15	B!G12044
RCEP B	2026	2026	12,5	B!H12044
RCEP B	2027	2027	10	B!I12044
RCEP C	2022	2022	22,5	C!D12044
RCEP C	2023	2023	20	C!E12044
RCEP C	2024	2024	17,5	C!F12044
RCEP C	2025	2025	15	C!G12044
RCEP C	2026	2026	12,5	C!H12044
RCEP C	2027	2027	10	C!I12044
RCEP D	2022	2022	22,7	D!D12043

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E12043
RCEP D	2024	2024	18,2	D!F12043
RCEP D	2025	2025	15,9	D!G12043
RCEP D	2026	2026	13,6	D!H12043
RCEP D	2027	2027	11,4	D!I12043
RCEP E	2022	2022	22,5	E!D12047
RCEP E	2023	2023	20	E!E12047
RCEP E	2024	2024	17,5	E!F12047
RCEP E	2025	2025	15	E!G12047
RCEP E	2026	2026	12,5	E!H12047
RCEP E	2027	2027	10	E!I12047
RCEP F	2022	2022	22,5	F!D12044
RCEP F	2023	2023	20	F!E12044
RCEP F	2024	2024	17,5	F!F12044
RCEP F	2025	2025	15	F!G12044
RCEP F	2026	2026	12,5	F!H12044
RCEP F	2027	2027	10	F!I12044
VIFTA	2024	2024	21.4	VI!F11135
VIFTA	2025	2025	17.9	VI!G11135
VIFTA	2026	2026	14.3	VI!H11135
VIFTA	2027	2027	10.7	VI!I11135

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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
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 8306.30 has 3 lines; 8306.30.91 is distinguished from its siblings by: Metallic mirrors reflecting traffic views at road intersections or sharp corners.	8306.30.10 Of copper; 8306.30.99 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 8306.30.91. 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 8306.30.91 was checked against BT2026 (cell BT2026!N12661), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
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.