Vietnam Tariff Intelligence

HS 8305.20.10 detail

HS code	8305.20.10
Description	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal / - Staples in strips: / - - Of a kind for office use
Unit	chiếc
Generated	03/11/2026 09:56:09
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/83052010/

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!K12643
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12643
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12643
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!E12007

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11950
ATIGA	2023	2023	0	AT!F11950
ATIGA	2024	2024	0	AT!G11950
ATIGA	2025	2025	0	AT!H11950
ATIGA	2026	2026	0	AT!I11950
ATIGA	2027	2027	0	AT!J11950
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12002
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12002
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12002
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12002
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12002
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12002
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12003
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12003
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12003
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12003
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12003
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12003
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12006
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11956
AIFTA	30/12/2022	2022	24	AI!F11962
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11962
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11962
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11962
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11962
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11962

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11995
VKFTA	2023	2023	0	VK!F11995
VKFTA	2024	2024	0	VK!G11995
VKFTA	2025	2025	0	VK!H11995
VKFTA	2026	2026	0	VK!I11995
VKFTA	2027	2027	0	VK!J11995
VCFTA	2022	2022	5	VC!D12040
VCFTA	2023	2023	3	VC!E12040
VCFTA	2024	2024	0	VC!F12040
VCFTA	2025	2025	0	VC!G12040
VCFTA	2026	2026	0	VC!H12040
VCFTA	2027	2027	0	VC!I12040
VN-EAEU	2022	2022	6,8	EAV!D12025
VN-EAEU	2023	2023	4,5	EAV!E12025
VN-EAEU	2024	2024	2,3	EAV!F12025
VN-EAEU	2025	2025	0	EAV!G12025
VN-EAEU	2026	2026	0	EAV!H12025
VN-EAEU	2027	2027	0	EAV!I12025
AHKFTA	2022	2022	15	AKH!D12025
AHKFTA	2023	2023	10	AKH!E12025
AHKFTA	2024	2024	10	AKH!F12025
AHKFTA	2025	2025	5	AKH!G12025
AHKFTA	2026	2026	5	AKH!H12025
AHKFTA	2027	2027	0	AKH!I12025
EVFTA	2022	2022	12,5	EV-NK!D12042
EVFTA	2023	2023	8,3	EV-NK!E12042

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F12042
EVFTA	2025	2025	0	EV-NK!G12042
EVFTA	2026	2026	0	EV-NK!H12042
EVFTA	2027	2027	0	EV-NK!I12042
UKVFTA	2022	2022	12,5	UKV!D12041
UKVFTA	2023	2023	8,3	UKV!E12041
UKVFTA	2024	2024	4,1	UKV!F12041
UKVFTA	2025	2025	0	UKV!G12041
UKVFTA	2026	2026	0	UKV!H12041
UKVFTA	2027	2027	0	UKV!I12041
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11988
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11988
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11988
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11988
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11988
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11988
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11988
RCEP A	2022	2022	22,5	RCEPT-A!D12025
RCEP A	2023	2023	20	RCEPT-A!E12025
RCEP A	2024	2024	17,5	RCEPT-A!F12025
RCEP A	2025	2025	15	RCEPT-A!G12025
RCEP A	2026	2026	12,5	RCEPT-A!H12025
RCEP A	2027	2027	10	RCEPT-A!I12025
RCEP B	2022	2022	22,5	B!D12025
RCEP B	2023	2023	20	B!E12025
RCEP B	2024	2024	17,5	B!F12025

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G12025
RCEP B	2026	2026	12,5	B!H12025
RCEP B	2027	2027	10	B!I12025
RCEP C	2022	2022	22,5	C!D12025
RCEP C	2023	2023	20	C!E12025
RCEP C	2024	2024	17,5	C!F12025
RCEP C	2025	2025	15	C!G12025
RCEP C	2026	2026	12,5	C!H12025
RCEP C	2027	2027	10	C!I12025
RCEP D	2022	2022	22,7	D!D12024
RCEP D	2023	2023	20,5	D!E12024
RCEP D	2024	2024	18,2	D!F12024
RCEP D	2025	2025	15,9	D!G12024
RCEP D	2026	2026	13,6	D!H12024
RCEP D	2027	2027	11,4	D!I12024
RCEP E	2022	2022	22,5	E!D12028
RCEP E	2023	2023	20	E!E12028
RCEP E	2024	2024	17,5	E!F12028
RCEP E	2025	2025	15	E!G12028
RCEP E	2026	2026	12,5	E!H12028
RCEP E	2027	2027	10	E!I12028
RCEP F	2022	2022	22,5	F!D12025
RCEP F	2023	2023	20	F!E12025
RCEP F	2024	2024	17,5	F!F12025
RCEP F	2025	2025	15	F!G12025
RCEP F	2026	2026	12,5	F!H12025

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I12025
VIFTA	2024	2024	21.4	VI!F11117
VIFTA	2025	2025	17.9	VI!G11117
VIFTA	2026	2026	14.3	VI!H11117
VIFTA	2027	2027	10.7	VI!I11117

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 8305.20 has 3 lines; 8305.20.10 is distinguished from its siblings by: Of a kind for office use.	8305.20.20 Other, of iron or steel; 8305.20.90 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 8305.20.10. 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 25% for 8305.20.10 was checked against BT2026 (cell BT2026!N12643), 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.