Vietnam Tariff Intelligence

HS 8305.90.90 detail

HS code	8305.90.90
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 / - Other, including parts: / - - Other
Unit	chiếc
Generated	04/11/2026 01:07:18
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/83059090/

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!K12648
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12648
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12648
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E12012

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11955
ATIGA	2023	2023	0	AT!F11955
ATIGA	2024	2024	0	AT!G11955
ATIGA	2025	2025	0	AT!H11955
ATIGA	2026	2026	0	AT!I11955
ATIGA	2027	2027	0	AT!J11955
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12007
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12007
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12007
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12007
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12007
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12007
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12008
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12008
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12008
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12008
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12008
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12008
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12011
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11961
AIFTA	30/12/2022	2022	5	AI!F11967
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11967
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11967
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11967
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11967
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11967

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12000
VKFTA	2023	2023	0	VK!F12000
VKFTA	2024	2024	0	VK!G12000
VKFTA	2025	2025	0	VK!H12000
VKFTA	2026	2026	0	VK!I12000
VKFTA	2027	2027	0	VK!J12000
VCFTA	2022	2022	5	VC!D12045
VCFTA	2023	2023	3	VC!E12045
VCFTA	2024	2024	0	VC!F12045
VCFTA	2025	2025	0	VC!G12045
VCFTA	2026	2026	0	VC!H12045
VCFTA	2027	2027	0	VC!I12045
VN-EAEU	2022	2022	6,8	EAV!D12030
VN-EAEU	2023	2023	4,5	EAV!E12030
VN-EAEU	2024	2024	2,3	EAV!F12030
VN-EAEU	2025	2025	0	EAV!G12030
VN-EAEU	2026	2026	0	EAV!H12030
VN-EAEU	2027	2027	0	EAV!I12030
AHKFTA	2022	2022	15	AKH!D12030
AHKFTA	2023	2023	10	AKH!E12030
AHKFTA	2024	2024	10	AKH!F12030
AHKFTA	2025	2025	5	AKH!G12030
AHKFTA	2026	2026	5	AKH!H12030
AHKFTA	2027	2027	0	AKH!I12030
EVFTA	2022	2022	12,5	EV-NK!D12047
EVFTA	2023	2023	8,3	EV-NK!E12047

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F12047
EVFTA	2025	2025	0	EV-NK!G12047
EVFTA	2026	2026	0	EV-NK!H12047
EVFTA	2027	2027	0	EV-NK!I12047
UKVFTA	2022	2022	12,5	UKV!D12046
UKVFTA	2023	2023	8,3	UKV!E12046
UKVFTA	2024	2024	4,1	UKV!F12046
UKVFTA	2025	2025	0	UKV!G12046
UKVFTA	2026	2026	0	UKV!H12046
UKVFTA	2027	2027	0	UKV!I12046
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11993
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11993
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11993
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11993
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11993
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11993
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11993
RCEP A	2022	2022	22,5	RCEPT-A!D12030
RCEP A	2023	2023	20	RCEPT-A!E12030
RCEP A	2024	2024	17,5	RCEPT-A!F12030
RCEP A	2025	2025	15	RCEPT-A!G12030
RCEP A	2026	2026	12,5	RCEPT-A!H12030
RCEP A	2027	2027	10	RCEPT-A!I12030
RCEP B	2022	2022	22,5	B!D12030
RCEP B	2023	2023	20	B!E12030
RCEP B	2024	2024	17,5	B!F12030

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G12030
RCEP B	2026	2026	12,5	B!H12030
RCEP B	2027	2027	10	B!I12030
RCEP C	2022	2022	22,5	C!D12030
RCEP C	2023	2023	20	C!E12030
RCEP C	2024	2024	17,5	C!F12030
RCEP C	2025	2025	15	C!G12030
RCEP C	2026	2026	12,5	C!H12030
RCEP C	2027	2027	10	C!I12030
RCEP D	2022	2022	22,7	D!D12029
RCEP D	2023	2023	20,5	D!E12029
RCEP D	2024	2024	18,2	D!F12029
RCEP D	2025	2025	15,9	D!G12029
RCEP D	2026	2026	13,6	D!H12029
RCEP D	2027	2027	11,4	D!I12029
RCEP E	2022	2022	22,5	E!D12033
RCEP E	2023	2023	20	E!E12033
RCEP E	2024	2024	17,5	E!F12033
RCEP E	2025	2025	15	E!G12033
RCEP E	2026	2026	12,5	E!H12033
RCEP E	2027	2027	10	E!I12033
RCEP F	2022	2022	22,5	F!D12030
RCEP F	2023	2023	20	F!E12030
RCEP F	2024	2024	17,5	F!F12030
RCEP F	2025	2025	15	F!G12030
RCEP F	2026	2026	12,5	F!H12030

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I12030
VIFTA	2024	2024	21.4	VI!F11122
VIFTA	2025	2025	17.9	VI!G11122
VIFTA	2026	2026	14.3	VI!H11122
VIFTA	2027	2027	10.7	VI!I11122

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 8305.90 has 2 lines; 8305.90.90 is distinguished from its siblings by: Other.	8305.90.10 Paper clips	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 8305.90.90. 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 8305.90.90 was checked against BT2026 (cell BT2026!N12648), 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.