Vietnam Tariff Intelligence

HS 8308.10.00 detail

HS code	8308.10.00
Description	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal / - Hooks, eyes and eyelets
Unit	kg/chiếc
Generated	08/11/2026 20:27:32
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/83081000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12667
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N12667
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12667
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
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
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
RCEP (Annex A)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	18.9	18.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	24	24%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E12034
ATIGA	2022	2022	0	AT!E11977
ATIGA	2023	2023	0	AT!F11977
ATIGA	2024	2024	0	AT!G11977
ATIGA	2025	2025	0	AT!H11977
ATIGA	2026	2026	0	AT!I11977
ATIGA	2027	2027	0	AT!J11977
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E12029
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F12029
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G12029
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H12029

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I12029
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J12029
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E12030
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F12030
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G12030
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H12030
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I12030
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J12030
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F12033
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11983
AIFTA	30/12/2022	2022	*	AI!F11989
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11989
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11989
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11989
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11989
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11989
VKFTA	2022	2022	24	VK!E12022
VKFTA	2023	2023	24	VK!F12022
VKFTA	2024	2024	24	VK!G12022
VKFTA	2025	2025	24	VK!H12022
VKFTA	2026	2026	24	VK!I12022
VKFTA	2027	2027	24	VK!J12022
VCFTA	2022	2022	5	VC!D12067
VCFTA	2023	2023	3	VC!E12067
VCFTA	2024	2024	0	VC!F12067
VCFTA	2025	2025	0	VC!G12067

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12067
VCFTA	2027	2027	0	VC!I12067
VN-EAEU	2022	2022	7,4	EAV!D12052
VN-EAEU	2023	2023	4,9	EAV!E12052
VN-EAEU	2024	2024	2,5	EAV!F12052
VN-EAEU	2025	2025	0	EAV!G12052
VN-EAEU	2026	2026	0	EAV!H12052
VN-EAEU	2027	2027	0	EAV!I12052
AHKFTA	2022	2022	*	AKH!D12052
AHKFTA	2023	2023	*	AKH!E12052
AHKFTA	2024	2024	*	AKH!F12052
AHKFTA	2025	2025	*	AKH!G12052
AHKFTA	2026	2026	*	AKH!H12052
AHKFTA	2027	2027	*	AKH!I12052
EVFTA	2022	2022	13,5	EV-NK!D12069
EVFTA	2023	2023	9	EV-NK!E12069
EVFTA	2024	2024	4,5	EV-NK!F12069
EVFTA	2025	2025	0	EV-NK!G12069
EVFTA	2026	2026	0	EV-NK!H12069
EVFTA	2027	2027	0	EV-NK!I12069
UKVFTA	2022	2022	13,5	UKV!D12068
UKVFTA	2023	2023	9	UKV!E12068
UKVFTA	2024	2024	4,5	UKV!F12068
UKVFTA	2025	2025	0	UKV!G12068
UKVFTA	2026	2026	0	UKV!H12068
UKVFTA	2027	2027	0	UKV!I12068

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12015
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12015
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12015
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12015
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12015
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12015
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12015
RCEP A	2022	2022	25,2	RCEPT-A!D12052
RCEP A	2023	2023	23,4	RCEPT-A!E12052
RCEP A	2024	2024	21,6	RCEPT-A!F12052
RCEP A	2025	2025	19,8	RCEPT-A!G12052
RCEP A	2026	2026	18	RCEPT-A!H12052
RCEP A	2027	2027	16,2	RCEPT-A!I12052
RCEP B	2022	2022	25,2	B!D12052
RCEP B	2023	2023	23,4	B!E12052
RCEP B	2024	2024	21,6	B!F12052
RCEP B	2025	2025	19,8	B!G12052
RCEP B	2026	2026	18	B!H12052
RCEP B	2027	2027	16,2	B!I12052
RCEP C	2022	2022	27	C!D12052
RCEP C	2023	2023	27	C!E12052
RCEP C	2024	2024	27	C!F12052
RCEP C	2025	2025	27	C!G12052
RCEP C	2026	2026	27	C!H12052
RCEP C	2027	2027	27	C!I12052
RCEP D	2022	2022	27	D!D12051

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	27	D!E12051
RCEP D	2024	2024	27	D!F12051
RCEP D	2025	2025	27	D!G12051
RCEP D	2026	2026	27	D!H12051
RCEP D	2027	2027	27	D!I12051
RCEP E	2022	2022	27	E!D12055
RCEP E	2023	2023	27	E!E12055
RCEP E	2024	2024	27	E!F12055
RCEP E	2025	2025	27	E!G12055
RCEP E	2026	2026	27	E!H12055
RCEP E	2027	2027	27	E!I12055
RCEP F	2022	2022	25,2	F!D12052
RCEP F	2023	2023	23,4	F!E12052
RCEP F	2024	2024	21,6	F!F12052
RCEP F	2025	2025	19,8	F!G12052
RCEP F	2026	2026	18	F!H12052
RCEP F	2027	2027	16,2	F!I12052
VIFTA	2024	2024	24,3	VI!F11141
VIFTA	2025	2025	21.6	VI!G11141
VIFTA	2026	2026	18.9	VI!H11141
VIFTA	2027	2027	16.2	VI!I11141

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 27%, RCEP (Annex D) 27%, RCEP (Annex E) 27%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 8308.10.00. 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 27% for 8308.10.00 was checked against BT2026 (cell BT2026!N12667), 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.