Vietnam Tariff Intelligence

HS 8311.10.90 detail

HS code	8311.10.90
Description	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying / - Coated electrodes of base metal, for electric arc-welding: / - - Other
Unit	kg
Generated	12/11/2026 05:44:29
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/83111090/

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!K12691
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12691
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12691
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
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(-MM)	0% (except MM)	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E12061
ATIGA	2022	2022	0	AT!E12004
ATIGA	2023	2023	0	AT!F12004
ATIGA	2024	2024	0	AT!G12004
ATIGA	2025	2025	0	AT!H12004
ATIGA	2026	2026	0	AT!I12004
ATIGA	2027	2027	0	AT!J12004
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12056
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12056
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12056
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12056

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12056
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12056
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12057
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12057
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12057
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12057
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12057
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12057
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12060
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12010
AIFTA	30/12/2022	2022	0	AI!F12016
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12016
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12016
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12016
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12016
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12016
VKFTA	2022	2022	0	VK!E12049
VKFTA	2023	2023	0	VK!F12049
VKFTA	2024	2024	0	VK!G12049
VKFTA	2025	2025	0	VK!H12049
VKFTA	2026	2026	0	VK!I12049
VKFTA	2027	2027	0	VK!J12049
VCFTA	2022	2022	5	VC!D12094
VCFTA	2023	2023	3	VC!E12094
VCFTA	2024	2024	0	VC!F12094
VCFTA	2025	2025	0	VC!G12094

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12094
VCFTA	2027	2027	0	VC!I12094
VN-EAEU	2022	2022	0	EAV!D12079
VN-EAEU	2023	2023	0	EAV!E12079
VN-EAEU	2024	2024	0	EAV!F12079
VN-EAEU	2025	2025	0	EAV!G12079
VN-EAEU	2026	2026	0	EAV!H12079
VN-EAEU	2027	2027	0	EAV!I12079
AHKFTA	2022	2022	15	AKH!D12079
AHKFTA	2023	2023	10	AKH!E12079
AHKFTA	2024	2024	10	AKH!F12079
AHKFTA	2025	2025	5	AKH!G12079
AHKFTA	2026	2026	5	AKH!H12079
AHKFTA	2027	2027	0	AKH!I12079
EVFTA	2022	2022	10	EV-NK!D12096
EVFTA	2023	2023	6,6	EV-NK!E12096
EVFTA	2024	2024	3,3	EV-NK!F12096
EVFTA	2025	2025	0	EV-NK!G12096
EVFTA	2026	2026	0	EV-NK!H12096
EVFTA	2027	2027	0	EV-NK!I12096
UKVFTA	2022	2022	10	UKV!D12095
UKVFTA	2023	2023	6,6	UKV!E12095
UKVFTA	2024	2024	3,3	UKV!F12095
UKVFTA	2025	2025	0	UKV!G12095
UKVFTA	2026	2026	0	UKV!H12095
UKVFTA	2027	2027	0	UKV!I12095

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12042
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12042
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12042
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12042
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12042
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12042
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12042
RCEP A	2022	2022	0	RCEPT-A!D12079
RCEP A	2023	2023	0	RCEPT-A!E12079
RCEP A	2024	2024	0	RCEPT-A!F12079
RCEP A	2025	2025	0	RCEPT-A!G12079
RCEP A	2026	2026	0	RCEPT-A!H12079
RCEP A	2027	2027	0	RCEPT-A!I12079
RCEP B	2022	2022	0	B!D12079
RCEP B	2023	2023	0	B!E12079
RCEP B	2024	2024	0	B!F12079
RCEP B	2025	2025	0	B!G12079
RCEP B	2026	2026	0	B!H12079
RCEP B	2027	2027	0	B!I12079
RCEP C	2022	2022	0	C!D12079
RCEP C	2023	2023	0	C!E12079
RCEP C	2024	2024	0	C!F12079
RCEP C	2025	2025	0	C!G12079
RCEP C	2026	2026	0	C!H12079
RCEP C	2027	2027	0	C!I12079
RCEP D	2022	2022	0	D!D12078

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E12078
RCEP D	2024	2024	0	D!F12078
RCEP D	2025	2025	0	D!G12078
RCEP D	2026	2026	0	D!H12078
RCEP D	2027	2027	0	D!I12078
RCEP E	2022	2022	0	E!D12082
RCEP E	2023	2023	0	E!E12082
RCEP E	2024	2024	0	E!F12082
RCEP E	2025	2025	0	E!G12082
RCEP E	2026	2026	0	E!H12082
RCEP E	2027	2027	0	E!I12082
RCEP F	2022	2022	0	F!D12079
RCEP F	2023	2023	0	F!E12079
RCEP F	2024	2024	0	F!F12079
RCEP F	2025	2025	0	F!G12079
RCEP F	2026	2026	0	F!H12079
RCEP F	2027	2027	0	F!I12079
VIFTA	2024	2024	21.4	VI!F11165
VIFTA	2025	2025	17.9	VI!G11165
VIFTA	2026	2026	14.3	VI!H11165
VIFTA	2027	2027	10.7	VI!I11165

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 8311.10 has 2 lines; 8311.10.90 is distinguished from its siblings by: Other.	8311.10.10 In rolls	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 8311.10.90. 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 8311.10.90 was checked against BT2026 (cell BT2026!N12691), 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.