Vietnam Tariff Intelligence

# HS 8304 detail

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| **HS code** | 8304 |
| **Description** | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 |
| **Unit** | |
| **Generated** | 01/11/2026 22:05:09 |
| **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/8304/ |

## 4 tariff lines under 8304

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 8304.00.10 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 / - Filing cabinets and card-index cabinets | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8304.00.91 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 / - Other: / - - Of aluminium | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8304.00.92 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 / - Other: / - - Of nickel | chiếc | 37.5% | 25% | 8 / 10 (several rates) |
| 8304.00.99 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 / - Other: / - - Other | chiếc | 37.5% | 25% | 8 / 10 (several rates) |

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.