Vietnam Tariff Intelligence

HS 8306.30.10 detail

HS code	8306.30.10
Description	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal / - Photograph, picture or similar frames; mirrors: / - - Of copper
Unit	chiếc
Generated	08/11/2026 20:44:48
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/83063010/

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!K12659
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12659
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12659
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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(-KH)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E12024
ATIGA	2022	2022	0	AT!E11967
ATIGA	2023	2023	0	AT!F11967
ATIGA	2024	2024	0	AT!G11967
ATIGA	2025	2025	0	AT!H11967
ATIGA	2026	2026	0	AT!I11967
ATIGA	2027	2027	0	AT!J11967
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12019
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12019
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12019

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12019
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12019
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12019
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E12020
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F12020
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12020
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12020
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12020
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12020
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12023
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11973
AIFTA	30/12/2022	2022	0	AI!F11979
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11979
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11979
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11979
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11979
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11979
VKFTA	2022	2022	0	VK!E12012
VKFTA	2023	2023	0	VK!F12012
VKFTA	2024	2024	0	VK!G12012
VKFTA	2025	2025	0	VK!H12012
VKFTA	2026	2026	0	VK!I12012
VKFTA	2027	2027	0	VK!J12012
VCFTA	2022	2022	5	VC!D12057
VCFTA	2023	2023	3	VC!E12057
VCFTA	2024	2024	0	VC!F12057

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12057
VCFTA	2026	2026	0	VC!H12057
VCFTA	2027	2027	0	VC!I12057
VN-EAEU	2022	2022	6,8	EAV!D12042
VN-EAEU	2023	2023	4,5	EAV!E12042
VN-EAEU	2024	2024	2,3	EAV!F12042
VN-EAEU	2025	2025	0	EAV!G12042
VN-EAEU	2026	2026	0	EAV!H12042
VN-EAEU	2027	2027	0	EAV!I12042
AHKFTA	2022	2022	15	AKH!D12042
AHKFTA	2023	2023	10	AKH!E12042
AHKFTA	2024	2024	10	AKH!F12042
AHKFTA	2025	2025	5	AKH!G12042
AHKFTA	2026	2026	5	AKH!H12042
AHKFTA	2027	2027	0	AKH!I12042
EVFTA	2022	2022	12,5	EV-NK!D12059
EVFTA	2023	2023	8,3	EV-NK!E12059
EVFTA	2024	2024	4,1	EV-NK!F12059
EVFTA	2025	2025	0	EV-NK!G12059
EVFTA	2026	2026	0	EV-NK!H12059
EVFTA	2027	2027	0	EV-NK!I12059
UKVFTA	2022	2022	12,5	UKV!D12058
UKVFTA	2023	2023	8,3	UKV!E12058
UKVFTA	2024	2024	4,1	UKV!F12058
UKVFTA	2025	2025	0	UKV!G12058
UKVFTA	2026	2026	0	UKV!H12058

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I12058
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12005
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12005
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12005
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12005
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12005
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12005
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12005
RCEP A	2022	2022	22,5	RCEPT-A!D12042
RCEP A	2023	2023	20	RCEPT-A!E12042
RCEP A	2024	2024	17,5	RCEPT-A!F12042
RCEP A	2025	2025	15	RCEPT-A!G12042
RCEP A	2026	2026	12,5	RCEPT-A!H12042
RCEP A	2027	2027	10	RCEPT-A!I12042
RCEP B	2022	2022	22,5	B!D12042
RCEP B	2023	2023	20	B!E12042
RCEP B	2024	2024	17,5	B!F12042
RCEP B	2025	2025	15	B!G12042
RCEP B	2026	2026	12,5	B!H12042
RCEP B	2027	2027	10	B!I12042
RCEP C	2022	2022	22,5	C!D12042
RCEP C	2023	2023	20	C!E12042
RCEP C	2024	2024	17,5	C!F12042
RCEP C	2025	2025	15	C!G12042
RCEP C	2026	2026	12,5	C!H12042
RCEP C	2027	2027	10	C!I12042

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D12041
RCEP D	2023	2023	20,5	D!E12041
RCEP D	2024	2024	18,2	D!F12041
RCEP D	2025	2025	15,9	D!G12041
RCEP D	2026	2026	13,6	D!H12041
RCEP D	2027	2027	11,4	D!I12041
RCEP E	2022	2022	22,5	E!D12045
RCEP E	2023	2023	20	E!E12045
RCEP E	2024	2024	17,5	E!F12045
RCEP E	2025	2025	15	E!G12045
RCEP E	2026	2026	12,5	E!H12045
RCEP E	2027	2027	10	E!I12045
RCEP F	2022	2022	22,5	F!D12042
RCEP F	2023	2023	20	F!E12042
RCEP F	2024	2024	17,5	F!F12042
RCEP F	2025	2025	15	F!G12042
RCEP F	2026	2026	12,5	F!H12042
RCEP F	2027	2027	10	F!I12042
VIFTA	2024	2024	21.4	VI!F11133
VIFTA	2025	2025	17.9	VI!G11133
VIFTA	2026	2026	14.3	VI!H11133
VIFTA	2027	2027	10.7	VI!I11133

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8306.30 has 3 lines; 8306.30.10 is distinguished from its siblings by: Of copper.	8306.30.91 Metallic mirrors reflecting traffic views at road intersections or sharp corners; 8306.30.99 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 8306.30.10. 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 8306.30.10 was checked against BT2026 (cell BT2026!N12659), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.