Vietnam Tariff Intelligence

HS 8308.90.90 detail

HS code	8308.90.90
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 / - Other, including parts: / - - Other
Unit	kg/chiếc
Generated	10/11/2026 07:14:55
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/83089090/

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!K12672
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N12672
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12672
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
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
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
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!E12039
ATIGA	2022	2022	0	AT!E11982
ATIGA	2023	2023	0	AT!F11982
ATIGA	2024	2024	0	AT!G11982
ATIGA	2025	2025	0	AT!H11982
ATIGA	2026	2026	0	AT!I11982
ATIGA	2027	2027	0	AT!J11982
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E12034
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12034
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12034
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12034

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12034
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12034
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12035
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12035
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12035
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12035
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12035
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12035
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12038
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11988
AIFTA	30/12/2022	2022	*	AI!F11994
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G11994
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H11994
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I11994
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J11994
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K11994
VKFTA	2022	2022	0	VK!E12027
VKFTA	2023	2023	0	VK!F12027
VKFTA	2024	2024	0	VK!G12027
VKFTA	2025	2025	0	VK!H12027
VKFTA	2026	2026	0	VK!I12027
VKFTA	2027	2027	0	VK!J12027
VCFTA	2022	2022	5	VC!D12072
VCFTA	2023	2023	3	VC!E12072
VCFTA	2024	2024	0	VC!F12072
VCFTA	2025	2025	0	VC!G12072

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H12072
VCFTA	2027	2027	0	VC!I12072
VN-EAEU	2022	2022	6,8	EAV!D12057
VN-EAEU	2023	2023	4,5	EAV!E12057
VN-EAEU	2024	2024	2,3	EAV!F12057
VN-EAEU	2025	2025	0	EAV!G12057
VN-EAEU	2026	2026	0	EAV!H12057
VN-EAEU	2027	2027	0	EAV!I12057
AHKFTA	2022	2022	*	AKH!D12057
AHKFTA	2023	2023	*	AKH!E12057
AHKFTA	2024	2024	*	AKH!F12057
AHKFTA	2025	2025	*	AKH!G12057
AHKFTA	2026	2026	*	AKH!H12057
AHKFTA	2027	2027	*	AKH!I12057
EVFTA	2022	2022	12,5	EV-NK!D12074
EVFTA	2023	2023	8,3	EV-NK!E12074
EVFTA	2024	2024	4,1	EV-NK!F12074
EVFTA	2025	2025	0	EV-NK!G12074
EVFTA	2026	2026	0	EV-NK!H12074
EVFTA	2027	2027	0	EV-NK!I12074
UKVFTA	2022	2022	12,5	UKV!D12073
UKVFTA	2023	2023	8,3	UKV!E12073
UKVFTA	2024	2024	4,1	UKV!F12073
UKVFTA	2025	2025	0	UKV!G12073
UKVFTA	2026	2026	0	UKV!H12073
UKVFTA	2027	2027	0	UKV!I12073

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12020
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12020
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12020
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12020
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12020
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12020
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12020
RCEP A	2022	2022	22,5	RCEPT-A!D12057
RCEP A	2023	2023	20	RCEPT-A!E12057
RCEP A	2024	2024	17,5	RCEPT-A!F12057
RCEP A	2025	2025	15	RCEPT-A!G12057
RCEP A	2026	2026	12,5	RCEPT-A!H12057
RCEP A	2027	2027	10	RCEPT-A!I12057
RCEP B	2022	2022	22,5	B!D12057
RCEP B	2023	2023	20	B!E12057
RCEP B	2024	2024	17,5	B!F12057
RCEP B	2025	2025	15	B!G12057
RCEP B	2026	2026	12,5	B!H12057
RCEP B	2027	2027	10	B!I12057
RCEP C	2022	2022	22,5	C!D12057
RCEP C	2023	2023	20	C!E12057
RCEP C	2024	2024	17,5	C!F12057
RCEP C	2025	2025	15	C!G12057
RCEP C	2026	2026	12,5	C!H12057
RCEP C	2027	2027	10	C!I12057
RCEP D	2022	2022	22,7	D!D12056

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E12056
RCEP D	2024	2024	18,2	D!F12056
RCEP D	2025	2025	15,9	D!G12056
RCEP D	2026	2026	13,6	D!H12056
RCEP D	2027	2027	11,4	D!I12056
RCEP E	2022	2022	22,5	E!D12060
RCEP E	2023	2023	20	E!E12060
RCEP E	2024	2024	17,5	E!F12060
RCEP E	2025	2025	15	E!G12060
RCEP E	2026	2026	12,5	E!H12060
RCEP E	2027	2027	10	E!I12060
RCEP F	2022	2022	22,5	F!D12057
RCEP F	2023	2023	20	F!E12057
RCEP F	2024	2024	17,5	F!F12057
RCEP F	2025	2025	15	F!G12057
RCEP F	2026	2026	12,5	F!H12057
RCEP F	2027	2027	10	F!I12057
VIFTA	2024	2024	21.4	VI!F11146
VIFTA	2025	2025	17.9	VI!G11146
VIFTA	2026	2026	14.3	VI!H11146
VIFTA	2027	2027	10.7	VI!I11146

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 8308.90 has 3 lines; 8308.90.90 is distinguished from its siblings by: Other.	8308.90.10 Beads; 8308.90.20 Spangles	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 8308.90.90. 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 8308.90.90 was checked against BT2026 (cell BT2026!N12672), 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.