

HS 7212.40.91 detail

HS code	7212.40.91
Description	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated / - Painted, varnished or coated with plastics: / - - Other: / - - - Hoop and strip, of a width not exceeding 400 mm
Unit	kg
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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://vietnamtariff.com/hs-code/72124091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11222
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11222
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11222
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
ACFTA	0 (-ID, MY)	0% (except ID, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/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
VCFTA	14	14%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E10537
ATIGA	2022	2022	0	AT!E10488
ATIGA	2023	2023	0	AT!F10488
ATIGA	2024	2024	0	AT!G10488
ATIGA	2025	2025	0	AT!H10488
ATIGA	2026	2026	0	AT!I10488
ATIGA	2027	2027	0	AT!J10488
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10540
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10540
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10540

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10540
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10540
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10540
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10541
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10541
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10541
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10541
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10541
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10541
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10542
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10494
AIFTA	30/12/2022	2022	*	AI!F10500
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10500
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10500
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10500
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10500
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10500
VKFTA	2022	2022	0	VK!E10525
VKFTA	2023	2023	0	VK!F10525
VKFTA	2024	2024	0	VK!G10525
VKFTA	2025	2025	0	VK!H10525
VKFTA	2026	2026	0	VK!I10525
VKFTA	2027	2027	0	VK!J10525
VCFTA	2022	2022	17	VC!D10578
VCFTA	2023	2023	17	VC!E10578
VCFTA	2024	2024	14	VC!F10578

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	14	VC!G10578
VCFTA	2026	2026	14	VC!H10578
VCFTA	2027	2027	14	VC!I10578
VN-EAEU	2022	2022	*	EAV!D10563
VN-EAEU	2023	2023	*	EAV!E10563
VN-EAEU	2024	2024	*	EAV!F10563
VN-EAEU	2025	2025	*	EAV!G10563
VN-EAEU	2026	2026	*	EAV!H10563
VN-EAEU	2027	2027	*	EAV!I10563
AHKFTA	2022	2022	0	AKH!D10563
AHKFTA	2023	2023	0	AKH!E10563
AHKFTA	2024	2024	0	AKH!F10563
AHKFTA	2025	2025	0	AKH!G10563
AHKFTA	2026	2026	0	AKH!H10563
AHKFTA	2027	2027	0	AKH!I10563
EVFTA	2022	2022	2,5	EV-NK!D10580
EVFTA	2023	2023	1,6	EV-NK!E10580
EVFTA	2024	2024	0,8	EV-NK!F10580
EVFTA	2025	2025	0	EV-NK!G10580
EVFTA	2026	2026	0	EV-NK!H10580
EVFTA	2027	2027	0	EV-NK!I10580
UKVFTA	2022	2022	2,5	UKV!D10579
UKVFTA	2023	2023	1,6	UKV!E10579
UKVFTA	2024	2024	0,8	UKV!F10579
UKVFTA	2025	2025	0	UKV!G10579
UKVFTA	2026	2026	0	UKV!H10579

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10579
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10526
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10526
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10526
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10526
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10526
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10526
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10526
RCEP A	2022	2022	0	RCEPT-A!D10563
RCEP A	2023	2023	0	RCEPT-A!E10563
RCEP A	2024	2024	0	RCEPT-A!F10563
RCEP A	2025	2025	0	RCEPT-A!G10563
RCEP A	2026	2026	0	RCEPT-A!H10563
RCEP A	2027	2027	0	RCEPT-A!I10563
RCEP B	2022	2022	0	B!D10563
RCEP B	2023	2023	0	B!E10563
RCEP B	2024	2024	0	B!F10563
RCEP B	2025	2025	0	B!G10563
RCEP B	2026	2026	0	B!H10563
RCEP B	2027	2027	0	B!I10563
RCEP C	2022	2022	0	C!D10563
RCEP C	2023	2023	0	C!E10563
RCEP C	2024	2024	0	C!F10563
RCEP C	2025	2025	0	C!G10563
RCEP C	2026	2026	0	C!H10563
RCEP C	2027	2027	0	C!I10563

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10562
RCEP D	2023	2023	0	D!E10562
RCEP D	2024	2024	0	D!F10562
RCEP D	2025	2025	0	D!G10562
RCEP D	2026	2026	0	D!H10562
RCEP D	2027	2027	0	D!I10562
RCEP E	2022	2022	0	E!D10566
RCEP E	2023	2023	0	E!E10566
RCEP E	2024	2024	0	E!F10566
RCEP E	2025	2025	0	E!G10566
RCEP E	2026	2026	0	E!H10566
RCEP E	2027	2027	0	E!I10566
RCEP F	2022	2022	0	F!D10563
RCEP F	2023	2023	0	F!E10563
RCEP F	2024	2024	0	F!F10563
RCEP F	2025	2025	0	F!G10563
RCEP F	2026	2026	0	F!H10563
RCEP F	2027	2027	0	F!I10563
VIFTA	2024	2024	*	VI!F9770
VIFTA	2025	2025	*	VI!G9770
VIFTA	2026	2026	*	VI!H9770
VIFTA	2027	2027	*	VI!I9770

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 14%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7212.40 has 7 lines; 7212.40.91 is distinguished from its siblings by: Hoop and strip, of a width not exceeding 400 mm.	7212.40.11 Hoop and strip, of a width not exceeding 400 mm; 7212.40.12 Other hoop and strip; 7212.40.13 Other, painted after coating with zinc; 7212.40.14 Other, painted after coating with aluminium-zinc alloys; 7212.40.19 Other; 7212.40.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng đã được dát phủ, mạ hoặc tráng; Sản phẩm thép kỹ thuật điện, thép gió > Thép không hợp kim cán phẳng có chiều rộng < 600mm, đã được dát phủ, mạ hoặc tráng. Gồm: Thép không hợp kim cán phẳng có chiều rộng < 600mm, được mạ hoặc tráng thiếc; Thép không hợp kim cán phẳng có chiều rộng < 600mm, được mạ hoặc tráng kẽm bằng phương pháp điện phân; Thép không hợp kim cán phẳng có chiều rộng < 600mm, được mạ hoặc tráng kẽm bằng phương pháp khác; Thép không hợp kim cán phẳng có chiều rộng < 600mm, được sơn, quét vecni hoặc phủ plastic; Thép không hợp kim cán phẳng có chiều rộng < 600mm, được dát phủ; Thép không hợp kim cán phẳng có chiều rộng < 600mm, đã mạ hoặc tráng bằng phương pháp khác (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Một số sản phẩm thép hợp kim hoặc không hợp kim được cán phẳng, được sơn – applies to KR, CN (2822/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-10 · Áp thuế chống bán phá giá đối với Một số sản phẩm thép hợp kim hoặc không hợp kim được cán phẳng, được sơn (KR, CN)	2822/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 7212.40.91 was checked against BT2026 (cell BT2026!N11222), 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
Áp thuế CBPG Một số SP thép hợp kim hoặc không hợp kim được cán phẳng, được sơn (KR, CN) (2822/QĐ-BCT-2024)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)
Hàng hóa nhóm 2 (2711/QĐ-BKHCHN 2022)

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.