

## HS 7213.91.10 detail

|                     |                                                                                                                                                                                                                           |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7213.91.10                                                                                                                                                                                                                |
| Description         | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel / - Other: / - - Of circular cross-section measuring less than 14 mm in diameter: / - - - Of a kind used for producing soldering sticks |
| Unit                | kg                                                                                                                                                                                                                        |
| Generated           | 31/10/2026 02:37:29                                                                                                                                                                                                       |
| 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                | <a href="https://vietnamtariff.com/hs-code/72139110/">https://vietnamtariff.com/hs-code/72139110/</a>                                                                                                                     |

### 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!K11251 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N11251 |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q11251 |
| 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 (-KH, MY, TH) | 0% (except KH, MY, TH) | 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     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AJCEP          | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/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 |
| EVFTA          | 0,6          | 0.6%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0,6          | 0.6%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0,9; M: 1,3  | 0.9% · M: 1.3% | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 4,7          | 4.7%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 4,7          | 4.7%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 4,7          | 4.7%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AANZFTA        | 5            | 5%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AKFTA          | 5            | 5%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5,3          | 5.3%           | 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           |
|----------------|--------------|----------------|---------------------|-------------------------|-----------------------------------|----------------|------------------|
| AHKFTA         | 7            | 7%             | Consolidated BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 7            | 7%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 7            | 7%             | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/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 (*) |
| 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!E10567 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E10518 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F10518 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G10518 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H10518 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I10518 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J10518 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E10570 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F10570 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G10570 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H10570   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I10570   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J10570   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E10571   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F10571   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G10571   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H10571   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I10571   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J10571   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F10572   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H10524 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F10530   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G10530   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H10530   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I10530   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J10530   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K10530   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E10557   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F10557   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G10557   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H10557   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I10557   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J10557   |
| VCFTA   | 2022                                   | 2022 | 18           | VC!D10608   |
| VCFTA   | 2023                                   | 2023 | 18           | VC!E10608   |
| VCFTA   | 2024                                   | 2024 | 14           | VC!F10608   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 14           | VC!G10608    |
| VCFTA   | 2026   | 2026 | 14           | VC!H10608    |
| VCFTA   | 2027   | 2027 | 14           | VC!I10608    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D10593   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E10593   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F10593   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G10593   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H10593   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I10593   |
| AHKFTA  | 2022   | 2022 | 7            | AKH!D10593   |
| AHKFTA  | 2023   | 2023 | 7            | AKH!E10593   |
| AHKFTA  | 2024   | 2024 | 7            | AKH!F10593   |
| AHKFTA  | 2025   | 2025 | 7            | AKH!G10593   |
| AHKFTA  | 2026   | 2026 | 7            | AKH!H10593   |
| AHKFTA  | 2027   | 2027 | 7            | AKH!I10593   |
| EVFTA   | 2022   | 2022 | 3,1          | EV-NK!D10610 |
| EVFTA   | 2023   | 2023 | 2,5          | EV-NK!E10610 |
| EVFTA   | 2024   | 2024 | 1,8          | EV-NK!F10610 |
| EVFTA   | 2025   | 2025 | 1,2          | EV-NK!G10610 |
| EVFTA   | 2026   | 2026 | 0,6          | EV-NK!H10610 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I10610 |
| UKVFTA  | 2022   | 2022 | 3,1          | UKV!D10609   |
| UKVFTA  | 2023   | 2023 | 2,5          | UKV!E10609   |
| UKVFTA  | 2024   | 2024 | 1,8          | UKV!F10609   |
| UKVFTA  | 2025   | 2025 | 1,2          | UKV!G10609   |
| UKVFTA  | 2026   | 2026 | 0,6          | UKV!H10609   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I10609     |
| CPTPP  | (I)    | 2021 (DERIVED) | 3,1          | CPTPP!D10556   |
| CPTPP  | (II)   | 2022 (DERIVED) | 2,7          | CPTPP!E10556   |
| CPTPP  | (III)  | 2023 (DERIVED) | 2,2          | CPTPP!F10556   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 1,8          | CPTPP!G10556   |
| CPTPP  | (V)    | 2025 (DERIVED) | 1,3          | CPTPP!H10556   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0,9          | CPTPP!I10556   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0,4          | CPTPP!J10556   |
| RCEP A | 2022   | 2022           | 6,5          | RCEPT-A!D10593 |
| RCEP A | 2023   | 2023           | 6,1          | RCEPT-A!E10593 |
| RCEP A | 2024   | 2024           | 5,6          | RCEPT-A!F10593 |
| RCEP A | 2025   | 2025           | 5,1          | RCEPT-A!G10593 |
| RCEP A | 2026   | 2026           | 4,7          | RCEPT-A!H10593 |
| RCEP A | 2027   | 2027           | 4,2          | RCEPT-A!I10593 |
| RCEP B | 2022   | 2022           | 6,5          | B!D10593       |
| RCEP B | 2023   | 2023           | 6,1          | B!E10593       |
| RCEP B | 2024   | 2024           | 5,6          | B!F10593       |
| RCEP B | 2025   | 2025           | 5,1          | B!G10593       |
| RCEP B | 2026   | 2026           | 4,7          | B!H10593       |
| RCEP B | 2027   | 2027           | 4,2          | B!I10593       |
| RCEP C | 2022   | 2022           | 6,7          | C!D10593       |
| RCEP C | 2023   | 2023           | 6,3          | C!E10593       |
| RCEP C | 2024   | 2024           | 6            | C!F10593       |
| RCEP C | 2025   | 2025           | 5,6          | C!G10593       |
| RCEP C | 2026   | 2026           | 5,3          | C!H10593       |
| RCEP C | 2027   | 2027           | 4,9          | C!I10593       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 7            | D!D10592 |
| RCEP D | 2023   | 2023 | 7            | D!E10592 |
| RCEP D | 2024   | 2024 | 7            | D!F10592 |
| RCEP D | 2025   | 2025 | 7            | D!G10592 |
| RCEP D | 2026   | 2026 | 7            | D!H10592 |
| RCEP D | 2027   | 2027 | 7            | D!I10592 |
| RCEP E | 2022   | 2022 | 7            | E!D10596 |
| RCEP E | 2023   | 2023 | 7            | E!E10596 |
| RCEP E | 2024   | 2024 | 7            | E!F10596 |
| RCEP E | 2025   | 2025 | 7            | E!G10596 |
| RCEP E | 2026   | 2026 | 7            | E!H10596 |
| RCEP E | 2027   | 2027 | 7            | E!I10596 |
| RCEP F | 2022   | 2022 | 6,5          | F!D10593 |
| RCEP F | 2023   | 2023 | 6,1          | F!E10593 |
| RCEP F | 2024   | 2024 | 5,6          | F!F10593 |
| RCEP F | 2025   | 2025 | 5,1          | F!G10593 |
| RCEP F | 2026   | 2026 | 4,7          | F!H10593 |
| RCEP F | 2027   | 2027 | 4,2          | F!I10593 |
| VIFTA  | 2024   | 2024 | *            | VI!F9799 |
| VIFTA  | 2025   | 2025 | *            | VI!G9799 |
| VIFTA  | 2026   | 2026 | *            | VI!H9799 |
| VIFTA  | 2027   | 2027 | *            | VI!I9799 |

### Advisory & warnings

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

|         |        |                                                      |                                                                                                                                          |                                                                                                                                                                                                                       |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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-009 | YELLOW | CPTPP: separate "M:" rate                            | The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% rate (commonly read as the Mexico schedule – verify).                   |                                                                                                                                                                                                                       | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                       | Not verified – check required                     |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy             | CPTPP: consolidated BT2026 shows "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".                                            |                                                                                                                                                                                                                       | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                      | Not verified – check required                     |
| 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 7213.91 has 4 lines; 7213.91.10 is distinguished from its siblings by: Of a kind used for producing soldering sticks.         | 7213.91.20 Of a kind used for concrete reinforcement (rebars); 7213.91.30 Other, containing by weight 0.6% or more of carbon, not more than 0.03% of phosphorus and not more than 0.035% of sulphur; 7213.91.90 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 dạng thanh, que, dạng góc, khuôn hình cán nóng > Thanh, que Thép không hợp kim được cán nóng, dạng cuộn cuốn không đều. (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-004  | GRAY   | Not Assessed - Additional Regulatory Verification Required | The source file records no trade remedy for 7213.91.10. 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 10% for 7213.91.10 was checked against BT2026 (cell BT2026!N11251), 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                                                                     |
|---------------------------------------------------------------------------------|
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 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.