Vietnam Tariff Intelligence

HS 7308.20.21 detail

HS code	7308.20.21
Description	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel / - Towers and lattice masts: / - - Lattice masts: / - - - Prefabricated modular type joined by shear connectors
Unit	kg
Generated	05/11/2026 02:20:14
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/73082021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11723
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11723
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11723
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	0%	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
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
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11064
ATIGA	2022	2022	0	AT!E11007
ATIGA	2023	2023	0	AT!F11007
ATIGA	2024	2024	0	AT!G11007
ATIGA	2025	2025	0	AT!H11007
ATIGA	2026	2026	0	AT!I11007
ATIGA	2027	2027	0	AT!J11007
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11059
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11059
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11059
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11059
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11059
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11059
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11060
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11060
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11060
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11060
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11060
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11060
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11061
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11013
AIFTA	30/12/2022	2022	5	AI!F11019
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11019
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11019
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11019
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11019
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11019

VKFTA	2022	2022	0	VK!E11048
VKFTA	2023	2023	0	VK!F11048
VKFTA	2024	2024	0	VK!G11048
VKFTA	2025	2025	0	VK!H11048
VKFTA	2026	2026	0	VK!I11048
VKFTA	2027	2027	0	VK!J11048
VCFTA	2022	2022	5	VC!D11097
VCFTA	2023	2023	5	VC!E11097
VCFTA	2024	2024	0	VC!F11097
VCFTA	2025	2025	0	VC!G11097
VCFTA	2026	2026	0	VC!H11097
VCFTA	2027	2027	0	VC!I11097
VN-EAEU	2022	2022	0	EAV!D11082
VN-EAEU	2023	2023	0	EAV!E11082
VN-EAEU	2024	2024	0	EAV!F11082
VN-EAEU	2025	2025	0	EAV!G11082
VN-EAEU	2026	2026	0	EAV!H11082
VN-EAEU	2027	2027	0	EAV!I11082
AHKFTA	2022	2022	3	AKH!D11082
AHKFTA	2023	2023	2	AKH!E11082
AHKFTA	2024	2024	2	AKH!F11082
AHKFTA	2025	2025	1	AKH!G11082
AHKFTA	2026	2026	1	AKH!H11082
AHKFTA	2027	2027	0	AKH!I11082
EVFTA	2022	2022	2,5	EV-NK!D11099
EVFTA	2023	2023	1,6	EV-NK!E11099
EVFTA	2024	2024	0,8	EV-NK!F11099

EVFTA	2025	2025	0	EV-NK!G11099
EVFTA	2026	2026	0	EV-NK!H11099
EVFTA	2027	2027	0	EV-NK!I11099
UKVFTA	2022	2022	2,5	UKV!D11098
UKVFTA	2023	2023	1,6	UKV!E11098
UKVFTA	2024	2024	0,8	UKV!F11098
UKVFTA	2025	2025	0	UKV!G11098
UKVFTA	2026	2026	0	UKV!H11098
UKVFTA	2027	2027	0	UKV!I11098
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11045
RCEP A	2022	2022	0	RCEPT-A!D11082
RCEP A	2023	2023	0	RCEPT-A!E11082
RCEP A	2024	2024	0	RCEPT-A!F11082
RCEP A	2025	2025	0	RCEPT-A!G11082
RCEP A	2026	2026	0	RCEPT-A!H11082
RCEP A	2027	2027	0	RCEPT-A!I11082
RCEP B	2022	2022	0	B!D11082
RCEP B	2023	2023	0	B!E11082
RCEP B	2024	2024	0	B!F11082
RCEP B	2025	2025	0	B!G11082
RCEP B	2026	2026	0	B!H11082

RCEP B	2027	2027	0	B!I11082
RCEP C	2022	2022	0	C!D11082
RCEP C	2023	2023	0	C!E11082
RCEP C	2024	2024	0	C!F11082
RCEP C	2025	2025	0	C!G11082
RCEP C	2026	2026	0	C!H11082
RCEP C	2027	2027	0	C!I11082
RCEP D	2022	2022	0	D!D11081
RCEP D	2023	2023	0	D!E11081
RCEP D	2024	2024	0	D!F11081
RCEP D	2025	2025	0	D!G11081
RCEP D	2026	2026	0	D!H11081
RCEP D	2027	2027	0	D!I11081
RCEP E	2022	2022	0	E!D11085
RCEP E	2023	2023	0	E!E11085
RCEP E	2024	2024	0	E!F11085
RCEP E	2025	2025	0	E!G11085
RCEP E	2026	2026	0	E!H11085
RCEP E	2027	2027	0	E!I11085
RCEP F	2022	2022	0	F!D11082
RCEP F	2023	2023	0	F!E11082
RCEP F	2024	2024	0	F!F11082
RCEP F	2025	2025	0	F!G11082
RCEP F	2026	2026	0	F!H11082
RCEP F	2027	2027	0	F!I11082
VIFTA	2024	2024	4.3	VI!F10264
VIFTA	2025	2025	3.6	VI!G10264

VIFTA	2026	2026	2.9	VI!H10264
VIFTA	2027	2027	2.1	VI!I10264

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 7308.20 has 4 lines; 7308.20.21 is distinguished from its siblings by: Prefabricated modular type joined by shear connectors.	7308.20.11 Prefabricated modular type joined by shear connectors; 7308.20.19 Other; 7308.20.29 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7308.20.21. 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 5% for 7308.20.21 was checked against BT2026 (cell BT2026!N11723), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.