Vietnam Tariff Intelligence

HS 7317.00.90 detail

HS code	7317.00.90
Description	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper / - Other
Unit	kg
Generated	07/11/2026 08:44:58
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/73170090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11837
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11837
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11837
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, TH)	0% (except KH, TH)	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(-ID, MY, TH)	0% (except ID, MY, TH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E11187
ATIGA	2022	2022	0	AT!E11130
ATIGA	2023	2023	0	AT!F11130
ATIGA	2024	2024	0	AT!G11130
ATIGA	2025	2025	0	AT!H11130
ATIGA	2026	2026	0	AT!I11130
ATIGA	2027	2027	0	AT!J11130
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11182
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11182
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11182

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11182
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11182
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11182
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11183
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11183
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11183
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11183
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11183
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11183
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11186
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11136
AIFTA	30/12/2022	2022	0	AI!F11142
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11142
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11142
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11142
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11142
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11142
VKFTA	2022	2022	0	VK!E11173
VKFTA	2023	2023	0	VK!F11173
VKFTA	2024	2024	0	VK!G11173
VKFTA	2025	2025	0	VK!H11173
VKFTA	2026	2026	0	VK!I11173
VKFTA	2027	2027	0	VK!J11173
VCFTA	2022	2022	4	VC!D11220
VCFTA	2023	2023	2	VC!E11220
VCFTA	2024	2024	0	VC!F11220

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11220
VCFTA	2026	2026	0	VC!H11220
VCFTA	2027	2027	0	VC!I11220
VN-EAEU	2022	2022	0	EAV!D11205
VN-EAEU	2023	2023	0	EAV!E11205
VN-EAEU	2024	2024	0	EAV!F11205
VN-EAEU	2025	2025	0	EAV!G11205
VN-EAEU	2026	2026	0	EAV!H11205
VN-EAEU	2027	2027	0	EAV!I11205
AHKFTA	2022	2022	12	AKH!D11205
AHKFTA	2023	2023	8	AKH!E11205
AHKFTA	2024	2024	8	AKH!F11205
AHKFTA	2025	2025	4	AKH!G11205
AHKFTA	2026	2026	4	AKH!H11205
AHKFTA	2027	2027	0	AKH!I11205
EVFTA	2022	2022	10	EV-NK!D11222
EVFTA	2023	2023	6,6	EV-NK!E11222
EVFTA	2024	2024	3,3	EV-NK!F11222
EVFTA	2025	2025	0	EV-NK!G11222
EVFTA	2026	2026	0	EV-NK!H11222
EVFTA	2027	2027	0	EV-NK!I11222
UKVFTA	2022	2022	10	UKV!D11221
UKVFTA	2023	2023	6,6	UKV!E11221
UKVFTA	2024	2024	3,3	UKV!F11221
UKVFTA	2025	2025	0	UKV!G11221
UKVFTA	2026	2026	0	UKV!H11221

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11221
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11168
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11168
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11168
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11168
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11168
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11168
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11168
RCEP A	2022	2022	0	RCEPT-A!D11205
RCEP A	2023	2023	0	RCEPT-A!E11205
RCEP A	2024	2024	0	RCEPT-A!F11205
RCEP A	2025	2025	0	RCEPT-A!G11205
RCEP A	2026	2026	0	RCEPT-A!H11205
RCEP A	2027	2027	0	RCEPT-A!I11205
RCEP B	2022	2022	0	B!D11205
RCEP B	2023	2023	0	B!E11205
RCEP B	2024	2024	0	B!F11205
RCEP B	2025	2025	0	B!G11205
RCEP B	2026	2026	0	B!H11205
RCEP B	2027	2027	0	B!I11205
RCEP C	2022	2022	0	C!D11205
RCEP C	2023	2023	0	C!E11205
RCEP C	2024	2024	0	C!F11205
RCEP C	2025	2025	0	C!G11205
RCEP C	2026	2026	0	C!H11205
RCEP C	2027	2027	0	C!I11205

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11204
RCEP D	2023	2023	0	D!E11204
RCEP D	2024	2024	0	D!F11204
RCEP D	2025	2025	0	D!G11204
RCEP D	2026	2026	0	D!H11204
RCEP D	2027	2027	0	D!I11204
RCEP E	2022	2022	0	E!D11208
RCEP E	2023	2023	0	E!E11208
RCEP E	2024	2024	0	E!F11208
RCEP E	2025	2025	0	E!G11208
RCEP E	2026	2026	0	E!H11208
RCEP E	2027	2027	0	E!I11208
RCEP F	2022	2022	0	F!D11205
RCEP F	2023	2023	0	F!E11205
RCEP F	2024	2024	0	F!F11205
RCEP F	2025	2025	0	F!G11205
RCEP F	2026	2026	0	F!H11205
RCEP F	2027	2027	0	F!I11205
VIFTA	2024	2024	17.1	VI!F10378
VIFTA	2025	2025	14.3	VI!G10378
VIFTA	2026	2026	11.4	VI!H10378
VIFTA	2027	2027	8.6	VI!I10378

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7317.00 has 4 lines; 7317.00.90 is distinguished from its siblings by: Other.	7317.00.10 Wire nails; 7317.00.20 Staples; 7317.00.30 Dog spikes for rail sleepers; gang nails	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 7317.00.90. 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 20% for 7317.00.90 was checked against BT2026 (cell BT2026!N11837), 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 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.