Vietnam Tariff Intelligence

HS 7318.21.00 detail

HS code	7318.21.00
Description	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel / - Non-threaded articles: / - - Spring washers and other lock washers
Unit	kg
Generated	12/11/2026 08:30:57
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/73182100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11858
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N11858
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11858
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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)	0% (except ID)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	12	12%	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!E11209
ATIGA	2022	2022	0	AT!E11152
ATIGA	2023	2023	0	AT!F11152
ATIGA	2024	2024	0	AT!G11152
ATIGA	2025	2025	0	AT!H11152
ATIGA	2026	2026	0	AT!I11152
ATIGA	2027	2027	0	AT!J11152
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11204
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11204
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11204

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11204
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11204
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11204
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11205
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11205
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11205
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11205
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11205
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11205
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11208
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11158
AIFTA	30/12/2022	2022	0	AI!F11164
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11164
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11164
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11164
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11164
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11164
VKFTA	2022	2022	0	VK!E11195
VKFTA	2023	2023	0	VK!F11195
VKFTA	2024	2024	0	VK!G11195
VKFTA	2025	2025	0	VK!H11195
VKFTA	2026	2026	0	VK!I11195
VKFTA	2027	2027	0	VK!J11195
VCFTA	2022	2022	5	VC!D11242
VCFTA	2023	2023	5	VC!E11242
VCFTA	2024	2024	0	VC!F11242

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11242
VCFTA	2026	2026	0	VC!H11242
VCFTA	2027	2027	0	VC!I11242
VN-EAEU	2022	2022	0	EAV!D11227
VN-EAEU	2023	2023	0	EAV!E11227
VN-EAEU	2024	2024	0	EAV!F11227
VN-EAEU	2025	2025	0	EAV!G11227
VN-EAEU	2026	2026	0	EAV!H11227
VN-EAEU	2027	2027	0	EAV!I11227
AHKFTA	2022	2022	0	AKH!D11227
AHKFTA	2023	2023	0	AKH!E11227
AHKFTA	2024	2024	0	AKH!F11227
AHKFTA	2025	2025	0	AKH!G11227
AHKFTA	2026	2026	0	AKH!H11227
AHKFTA	2027	2027	0	AKH!I11227
EVFTA	2022	2022	7,2	EV-NK!D11244
EVFTA	2023	2023	6,3	EV-NK!E11244
EVFTA	2024	2024	5,4	EV-NK!F11244
EVFTA	2025	2025	4,5	EV-NK!G11244
EVFTA	2026	2026	3,6	EV-NK!H11244
EVFTA	2027	2027	2,7	EV-NK!I11244
UKVFTA	2022	2022	7,2	UKV!D11243
UKVFTA	2023	2023	6,3	UKV!E11243
UKVFTA	2024	2024	5,4	UKV!F11243
UKVFTA	2025	2025	4,5	UKV!G11243
UKVFTA	2026	2026	3,6	UKV!H11243

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11243
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11190
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11190
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11190
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11190
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11190
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11190
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11190
RCEP A	2022	2022	0	RCEPT-A!D11227
RCEP A	2023	2023	0	RCEPT-A!E11227
RCEP A	2024	2024	0	RCEPT-A!F11227
RCEP A	2025	2025	0	RCEPT-A!G11227
RCEP A	2026	2026	0	RCEPT-A!H11227
RCEP A	2027	2027	0	RCEPT-A!I11227
RCEP B	2022	2022	0	B!D11227
RCEP B	2023	2023	0	B!E11227
RCEP B	2024	2024	0	B!F11227
RCEP B	2025	2025	0	B!G11227
RCEP B	2026	2026	0	B!H11227
RCEP B	2027	2027	0	B!I11227
RCEP C	2022	2022	0	C!D11227
RCEP C	2023	2023	0	C!E11227
RCEP C	2024	2024	0	C!F11227
RCEP C	2025	2025	0	C!G11227
RCEP C	2026	2026	0	C!H11227
RCEP C	2027	2027	0	C!I11227

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11226
RCEP D	2023	2023	0	D!E11226
RCEP D	2024	2024	0	D!F11226
RCEP D	2025	2025	0	D!G11226
RCEP D	2026	2026	0	D!H11226
RCEP D	2027	2027	0	D!I11226
RCEP E	2022	2022	0	E!D11230
RCEP E	2023	2023	0	E!E11230
RCEP E	2024	2024	0	E!F11230
RCEP E	2025	2025	0	E!G11230
RCEP E	2026	2026	0	E!H11230
RCEP E	2027	2027	0	E!I11230
RCEP F	2022	2022	0	F!D11227
RCEP F	2023	2023	0	F!E11227
RCEP F	2024	2024	0	F!F11227
RCEP F	2025	2025	0	F!G11227
RCEP F	2026	2026	0	F!H11227
RCEP F	2027	2027	0	F!I11227
VIFTA	2024	2024	12	VI!F10399
VIFTA	2025	2025	12	VI!G10399
VIFTA	2026	2026	12	VI!H10399
VIFTA	2027	2027	12	VI!I10399

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 12%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	7318.21.00 corresponds to Chapter 98 code 9840.17.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Vòng đệm vênh bằng thép #304-S dùng để gắn vào sản phẩm cao su	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7318.21.00. 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 12% for 7318.21.00 was checked against BT2026 (cell BT2026!N11858), 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.