Vietnam Tariff Intelligence

HS 7318.24.00 detail

HS code	7318.24.00
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: / - - Cotters and cotter-pins
Unit	kg
Generated	05/11/2026 00:14:35
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/73182400/

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!K11863
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N11863
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11863
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
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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	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
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4.8	4.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	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
AIFTA	18.5	18.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11214
ATIGA	2022	2022	0	AT!E11157
ATIGA	2023	2023	0	AT!F11157
ATIGA	2024	2024	0	AT!G11157
ATIGA	2025	2025	0	AT!H11157
ATIGA	2026	2026	0	AT!I11157
ATIGA	2027	2027	0	AT!J11157
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11209
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11209
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11209

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11209
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11209
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11209
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11210
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11210
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11210
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11210
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11210
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11210
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11213
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11163
AIFTA	30/12/2022	2022	20	AI!F11169
AIFTA	31/12/2022 - 30/12/2023	2023	19.5	AI!G11169
AIFTA	31/12/2023 - 30/12/2024	2024	19	AI!H11169
AIFTA	31/12/2024 - 31/12/2025	2025	18.5	AI!I11169
AIFTA	01/01/2026 - 31/12/2026	2026	18.5	AI!J11169
AIFTA	01/01/2027 - 31/12/2027	2027	18.5	AI!K11169
VKFTA	2022	2022	0	VK!E11200
VKFTA	2023	2023	0	VK!F11200
VKFTA	2024	2024	0	VK!G11200
VKFTA	2025	2025	0	VK!H11200
VKFTA	2026	2026	0	VK!I11200
VKFTA	2027	2027	0	VK!J11200
VCFTA	2022	2022	5	VC!D11247
VCFTA	2023	2023	5	VC!E11247
VCFTA	2024	2024	0	VC!F11247

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11247
VCFTA	2026	2026	0	VC!H11247
VCFTA	2027	2027	0	VC!I11247
VN-EAEU	2022	2022	0	EAV!D11232
VN-EAEU	2023	2023	0	EAV!E11232
VN-EAEU	2024	2024	0	EAV!F11232
VN-EAEU	2025	2025	0	EAV!G11232
VN-EAEU	2026	2026	0	EAV!H11232
VN-EAEU	2027	2027	0	EAV!I11232
AHKFTA	2022	2022	7	AKH!D11232
AHKFTA	2023	2023	5	AKH!E11232
AHKFTA	2024	2024	5	AKH!F11232
AHKFTA	2025	2025	2	AKH!G11232
AHKFTA	2026	2026	2	AKH!H11232
AHKFTA	2027	2027	0	AKH!I11232
EVFTA	2022	2022	7,2	EV-NK!D11249
EVFTA	2023	2023	6,3	EV-NK!E11249
EVFTA	2024	2024	5,4	EV-NK!F11249
EVFTA	2025	2025	4,5	EV-NK!G11249
EVFTA	2026	2026	3,6	EV-NK!H11249
EVFTA	2027	2027	2,7	EV-NK!I11249
UKVFTA	2022	2022	7,2	UKV!D11248
UKVFTA	2023	2023	6,3	UKV!E11248
UKVFTA	2024	2024	5,4	UKV!F11248
UKVFTA	2025	2025	4,5	UKV!G11248
UKVFTA	2026	2026	3,6	UKV!H11248

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11248
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11195
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11195
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11195
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11195
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11195
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11195
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11195
RCEP A	2022	2022	10,8	RCEPT-A!D11232
RCEP A	2023	2023	9,6	RCEPT-A!E11232
RCEP A	2024	2024	8,4	RCEPT-A!F11232
RCEP A	2025	2025	7,2	RCEPT-A!G11232
RCEP A	2026	2026	6	RCEPT-A!H11232
RCEP A	2027	2027	4,8	RCEPT-A!I11232
RCEP B	2022	2022	10,8	B!D11232
RCEP B	2023	2023	9,6	B!E11232
RCEP B	2024	2024	8,4	B!F11232
RCEP B	2025	2025	7,2	B!G11232
RCEP B	2026	2026	6	B!H11232
RCEP B	2027	2027	4,8	B!I11232
RCEP C	2022	2022	10,8	C!D11232
RCEP C	2023	2023	9,6	C!E11232
RCEP C	2024	2024	8,4	C!F11232
RCEP C	2025	2025	7,2	C!G11232
RCEP C	2026	2026	6	C!H11232
RCEP C	2027	2027	4,8	C!I11232

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10,9	D!D11231
RCEP D	2023	2023	9,8	D!E11231
RCEP D	2024	2024	8,7	D!F11231
RCEP D	2025	2025	7,6	D!G11231
RCEP D	2026	2026	6,5	D!H11231
RCEP D	2027	2027	5,5	D!I11231
RCEP E	2022	2022	10,8	E!D11235
RCEP E	2023	2023	9,6	E!E11235
RCEP E	2024	2024	8,4	E!F11235
RCEP E	2025	2025	7,2	E!G11235
RCEP E	2026	2026	6	E!H11235
RCEP E	2027	2027	4,8	E!I11235
RCEP F	2022	2022	10,8	F!D11232
RCEP F	2023	2023	9,6	F!E11232
RCEP F	2024	2024	8,4	F!F11232
RCEP F	2025	2025	7,2	F!G11232
RCEP F	2026	2026	6	F!H11232
RCEP F	2027	2027	4,8	F!I11232
VIFTA	2024	2024	9.6	VI!F10404
VIFTA	2025	2025	7.2	VI!G10404
VIFTA	2026	2026	4.8	VI!H10404
VIFTA	2027	2027	2.4	VI!I10404

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	AIFTA 18.5%: 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	7318.24.00 corresponds to Chapter 98 code 9818.13.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Chốt hãm và chốt định vị	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 7318.24.00. 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 7318.24.00 was checked against BT2026 (cell BT2026!N11863), 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.