Vietnam Tariff Intelligence

HS 7321.81.00 detail

HS code	7321.81.00
Description	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel / - Other appliances: / - - For gas fuel or for both gas and other fuels
Unit	chiếc
Generated	03/11/2026 03:57:15
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/73218100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11898
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11898
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11898
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
ACFTA	0	0%	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(-KH, ID, PH)	0% (except KH, ID, PH)	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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!E11252
ATIGA	2022	2022	0	AT!E11195
ATIGA	2023	2023	0	AT!F11195
ATIGA	2024	2024	0	AT!G11195
ATIGA	2025	2025	0	AT!H11195
ATIGA	2026	2026	0	AT!I11195
ATIGA	2027	2027	0	AT!J11195
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11247
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11247
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11247
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11247

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11247
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11247
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11248
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11248
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11248
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11248
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11248
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11248
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11251
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11201
AIFTA	30/12/2022	2022	0	AI!F11207
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11207
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11207
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11207
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11207
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11207
VKFTA	2022	2022	0	VK!E11238
VKFTA	2023	2023	0	VK!F11238
VKFTA	2024	2024	0	VK!G11238
VKFTA	2025	2025	0	VK!H11238
VKFTA	2026	2026	0	VK!I11238
VKFTA	2027	2027	0	VK!J11238
VCFTA	2022	2022	8	VC!D11285
VCFTA	2023	2023	6	VC!E11285
VCFTA	2024	2024	5	VC!F11285
VCFTA	2025	2025	3	VC!G11285

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H11285
VCFTA	2027	2027	0	VC!I11285
VN-EAEU	2022	2022	0	EAV!D11270
VN-EAEU	2023	2023	0	EAV!E11270
VN-EAEU	2024	2024	0	EAV!F11270
VN-EAEU	2025	2025	0	EAV!G11270
VN-EAEU	2026	2026	0	EAV!H11270
VN-EAEU	2027	2027	0	EAV!I11270
AHKFTA	2022	2022	9	AKH!D11270
AHKFTA	2023	2023	6	AKH!E11270
AHKFTA	2024	2024	6	AKH!F11270
AHKFTA	2025	2025	3	AKH!G11270
AHKFTA	2026	2026	3	AKH!H11270
AHKFTA	2027	2027	0	AKH!I11270
EVFTA	2022	2022	10,9	EV-NK!D11287
EVFTA	2023	2023	9,5	EV-NK!E11287
EVFTA	2024	2024	8,1	EV-NK!F11287
EVFTA	2025	2025	6,8	EV-NK!G11287
EVFTA	2026	2026	5,4	EV-NK!H11287
EVFTA	2027	2027	4	EV-NK!I11287
UKVFTA	2022	2022	10,9	UKV!D11286
UKVFTA	2023	2023	9,5	UKV!E11286
UKVFTA	2024	2024	8,1	UKV!F11286
UKVFTA	2025	2025	6,8	UKV!G11286
UKVFTA	2026	2026	5,4	UKV!H11286
UKVFTA	2027	2027	4	UKV!I11286

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11233
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11233
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11233
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11233
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11233
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11233
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11233
RCEP A	2022	2022	13,5	RCEPT-A!D11270
RCEP A	2023	2023	12	RCEPT-A!E11270
RCEP A	2024	2024	10,5	RCEPT-A!F11270
RCEP A	2025	2025	9	RCEPT-A!G11270
RCEP A	2026	2026	7,5	RCEPT-A!H11270
RCEP A	2027	2027	6	RCEPT-A!I11270
RCEP B	2022	2022	13,5	B!D11270
RCEP B	2023	2023	12	B!E11270
RCEP B	2024	2024	10,5	B!F11270
RCEP B	2025	2025	9	B!G11270
RCEP B	2026	2026	7,5	B!H11270
RCEP B	2027	2027	6	B!I11270
RCEP C	2022	2022	13,5	C!D11270
RCEP C	2023	2023	12	C!E11270
RCEP C	2024	2024	10,5	C!F11270
RCEP C	2025	2025	9	C!G11270
RCEP C	2026	2026	7,5	C!H11270
RCEP C	2027	2027	6	C!I11270
RCEP D	2022	2022	13,6	D!D11269

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E11269
RCEP D	2024	2024	10,9	D!F11269
RCEP D	2025	2025	9,5	D!G11269
RCEP D	2026	2026	8,2	D!H11269
RCEP D	2027	2027	6,8	D!I11269
RCEP E	2022	2022	13,5	E!D11273
RCEP E	2023	2023	12	E!E11273
RCEP E	2024	2024	10,5	E!F11273
RCEP E	2025	2025	9	E!G11273
RCEP E	2026	2026	7,5	E!H11273
RCEP E	2027	2027	6	E!I11273
RCEP F	2022	2022	13,5	F!D11270
RCEP F	2023	2023	12	F!E11270
RCEP F	2024	2024	10,5	F!F11270
RCEP F	2025	2025	9	F!G11270
RCEP F	2026	2026	7,5	F!H11270
RCEP F	2027	2027	6	F!I11270
VIFTA	2024	2024	13.5	VI!F10439
VIFTA	2025	2025	12	VI!G10439
VIFTA	2026	2026	10.5	VI!H10439
VIFTA	2027	2027	9	VI!I10439

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 7321.81.00. 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 15% for 7321.81.00 was checked against BT2026 (cell BT2026!N11898), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.