Vietnam Tariff Intelligence

HS 7321.89.00 detail

HS code	7321.89.00
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: / - - Other, including appliances for solid fuel
Unit	chiếc
Generated	03/11/2026 14:41:05
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/73218900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11900
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N11900
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11900
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E11254
ATIGA	2022	2022	0	AT!E11197
ATIGA	2023	2023	0	AT!F11197
ATIGA	2024	2024	0	AT!G11197
ATIGA	2025	2025	0	AT!H11197
ATIGA	2026	2026	0	AT!I11197
ATIGA	2027	2027	0	AT!J11197
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11249
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11249
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11249
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11249

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11249
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11249
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11250
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11250
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11250
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11250
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11250
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11250
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11253
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11203
AIFTA	30/12/2022	2022	0	AI!F11209
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11209
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11209
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11209
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11209
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11209
VKFTA	2022	2022	0	VK!E11240
VKFTA	2023	2023	0	VK!F11240
VKFTA	2024	2024	0	VK!G11240
VKFTA	2025	2025	0	VK!H11240
VKFTA	2026	2026	0	VK!I11240
VKFTA	2027	2027	0	VK!J11240
VCFTA	2022	2022	8	VC!D11287
VCFTA	2023	2023	6	VC!E11287
VCFTA	2024	2024	5	VC!F11287
VCFTA	2025	2025	3	VC!G11287

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H11287
VCFTA	2027	2027	0	VC!I11287
VN-EAEU	2022	2022	0	EAV!D11272
VN-EAEU	2023	2023	0	EAV!E11272
VN-EAEU	2024	2024	0	EAV!F11272
VN-EAEU	2025	2025	0	EAV!G11272
VN-EAEU	2026	2026	0	EAV!H11272
VN-EAEU	2027	2027	0	EAV!I11272
AHKFTA	2022	2022	15	AKH!D11272
AHKFTA	2023	2023	10	AKH!E11272
AHKFTA	2024	2024	10	AKH!F11272
AHKFTA	2025	2025	5	AKH!G11272
AHKFTA	2026	2026	5	AKH!H11272
AHKFTA	2027	2027	0	AKH!I11272
EVFTA	2022	2022	14,5	EV-NK!D11289
EVFTA	2023	2023	12,7	EV-NK!E11289
EVFTA	2024	2024	10,9	EV-NK!F11289
EVFTA	2025	2025	9	EV-NK!G11289
EVFTA	2026	2026	7,2	EV-NK!H11289
EVFTA	2027	2027	5,4	EV-NK!I11289
UKVFTA	2022	2022	14,5	UKV!D11288
UKVFTA	2023	2023	12,7	UKV!E11288
UKVFTA	2024	2024	10,9	UKV!F11288
UKVFTA	2025	2025	9	UKV!G11288
UKVFTA	2026	2026	7,2	UKV!H11288
UKVFTA	2027	2027	5,4	UKV!I11288

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11235
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11235
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11235
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11235
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11235
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11235
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11235
RCEP A	2022	2022	22,5	RCEPT-A!D11272
RCEP A	2023	2023	20	RCEPT-A!E11272
RCEP A	2024	2024	17,5	RCEPT-A!F11272
RCEP A	2025	2025	15	RCEPT-A!G11272
RCEP A	2026	2026	12,5	RCEPT-A!H11272
RCEP A	2027	2027	10	RCEPT-A!I11272
RCEP B	2022	2022	22,5	B!D11272
RCEP B	2023	2023	20	B!E11272
RCEP B	2024	2024	17,5	B!F11272
RCEP B	2025	2025	15	B!G11272
RCEP B	2026	2026	12,5	B!H11272
RCEP B	2027	2027	10	B!I11272
RCEP C	2022	2022	22,5	C!D11272
RCEP C	2023	2023	20	C!E11272
RCEP C	2024	2024	17,5	C!F11272
RCEP C	2025	2025	15	C!G11272
RCEP C	2026	2026	12,5	C!H11272
RCEP C	2027	2027	10	C!I11272
RCEP D	2022	2022	22,7	D!D11271

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E11271
RCEP D	2024	2024	18,2	D!F11271
RCEP D	2025	2025	15,9	D!G11271
RCEP D	2026	2026	13,6	D!H11271
RCEP D	2027	2027	11,4	D!I11271
RCEP E	2022	2022	22,5	E!D11275
RCEP E	2023	2023	20	E!E11275
RCEP E	2024	2024	17,5	E!F11275
RCEP E	2025	2025	15	E!G11275
RCEP E	2026	2026	12,5	E!H11275
RCEP E	2027	2027	10	E!I11275
RCEP F	2022	2022	22,5	F!D11272
RCEP F	2023	2023	20	F!E11272
RCEP F	2024	2024	17,5	F!F11272
RCEP F	2025	2025	15	F!G11272
RCEP F	2026	2026	12,5	F!H11272
RCEP F	2027	2027	10	F!I11272
VIFTA	2024	2024	21,4	VI!F10441
VIFTA	2025	2025	17.9	VI!G10441
VIFTA	2026	2026	14.3	VI!H10441
VIFTA	2027	2027	10.7	VI!I10441

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 7321.89.00. 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 25% for 7321.89.00 was checked against BT2026 (cell BT2026!N11900), 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.