Vietnam Tariff Intelligence

HS 7321.90.10 detail

HS code	7321.90.10
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 / - Parts: / - - Of kerosene stoves
Unit	kg/chiếc
Generated	04/11/2026 01:04:09
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/73219010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11902
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11902
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11902
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1	1%	Consolidated BT2026	2026	VC	112/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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)		5	AC!E11256

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11199
ATIGA	2023	2023	0	AT!F11199
ATIGA	2024	2024	0	AT!G11199
ATIGA	2025	2025	0	AT!H11199
ATIGA	2026	2026	0	AT!I11199
ATIGA	2027	2027	0	AT!J11199
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11251
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11251
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11251
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11251
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11251
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11251
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11252
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11252
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11252
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11252
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11252
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11252
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F11255
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11205
AIFTA	30/12/2022	2022	5	AI!F11211
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11211
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11211
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11211
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11211
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11211

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11242
VKFTA	2023	2023	0	VK!F11242
VKFTA	2024	2024	0	VK!G11242
VKFTA	2025	2025	0	VK!H11242
VKFTA	2026	2026	0	VK!I11242
VKFTA	2027	2027	0	VK!J11242
VCFTA	2022	2022	4	VC!D11289
VCFTA	2023	2023	3	VC!E11289
VCFTA	2024	2024	2	VC!F11289
VCFTA	2025	2025	1	VC!G11289
VCFTA	2026	2026	1	VC!H11289
VCFTA	2027	2027	0	VC!I11289
VN-EAEU	2022	2022	2,7	EAV!D11274
VN-EAEU	2023	2023	1,8	EAV!E11274
VN-EAEU	2024	2024	0,9	EAV!F11274
VN-EAEU	2025	2025	0	EAV!G11274
VN-EAEU	2026	2026	0	EAV!H11274
VN-EAEU	2027	2027	0	EAV!I11274
AHKFTA	2022	2022	10	AKH!D11274
AHKFTA	2023	2023	10	AKH!E11274
AHKFTA	2024	2024	10	AKH!F11274
AHKFTA	2025	2025	10	AKH!G11274
AHKFTA	2026	2026	10	AKH!H11274
AHKFTA	2027	2027	10	AKH!I11274
EVFTA	2022	2022	7,2	EV-NK!D11291
EVFTA	2023	2023	6,3	EV-NK!E11291

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,4	EV-NK!F11291
EVFTA	2025	2025	4,5	EV-NK!G11291
EVFTA	2026	2026	3,6	EV-NK!H11291
EVFTA	2027	2027	2,7	EV-NK!I11291
UKVFTA	2022	2022	7,2	UKV!D11290
UKVFTA	2023	2023	6,3	UKV!E11290
UKVFTA	2024	2024	5,4	UKV!F11290
UKVFTA	2025	2025	4,5	UKV!G11290
UKVFTA	2026	2026	3,6	UKV!H11290
UKVFTA	2027	2027	2,7	UKV!I11290
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11237
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11237
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11237
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11237
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11237
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11237
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11237
RCEP A	2022	2022	9,3	RCEPT-A!D11274
RCEP A	2023	2023	8,7	RCEPT-A!E11274
RCEP A	2024	2024	8	RCEPT-A!F11274
RCEP A	2025	2025	7,3	RCEPT-A!G11274
RCEP A	2026	2026	6,7	RCEPT-A!H11274
RCEP A	2027	2027	6	RCEPT-A!I11274
RCEP B	2022	2022	9,3	B!D11274
RCEP B	2023	2023	8,7	B!E11274
RCEP B	2024	2024	8	B!F11274

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	7,3	B!G11274
RCEP B	2026	2026	6,7	B!H11274
RCEP B	2027	2027	6	B!I11274
RCEP C	2022	2022	10	C!D11274
RCEP C	2023	2023	10	C!E11274
RCEP C	2024	2024	10	C!F11274
RCEP C	2025	2025	10	C!G11274
RCEP C	2026	2026	10	C!H11274
RCEP C	2027	2027	10	C!I11274
RCEP D	2022	2022	9,4	D!D11273
RCEP D	2023	2023	8,8	D!E11273
RCEP D	2024	2024	8,1	D!F11273
RCEP D	2025	2025	7,5	D!G11273
RCEP D	2026	2026	6,9	D!H11273
RCEP D	2027	2027	6,3	D!I11273
RCEP E	2022	2022	9,3	E!D11277
RCEP E	2023	2023	8,7	E!E11277
RCEP E	2024	2024	8	E!F11277
RCEP E	2025	2025	7,3	E!G11277
RCEP E	2026	2026	6,7	E!H11277
RCEP E	2027	2027	6	E!I11277
RCEP F	2022	2022	9,3	F!D11274
RCEP F	2023	2023	8,7	F!E11274
RCEP F	2024	2024	8	F!F11274
RCEP F	2025	2025	7,3	F!G11274
RCEP F	2026	2026	6,7	F!H11274

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I11274
VIFTA	2024	2024	8.6	VI!F10443
VIFTA	2025	2025	7.1	VI!G10443
VIFTA	2026	2026	5.7	VI!H10443
VIFTA	2027	2027	4.3	VI!I10443

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7321.90 has 4 lines; 7321.90.10 is distinguished from its siblings by: Of kerosene stoves.	7321.90.21 Burner; components made by stamping or pressing processes; 7321.90.29 Other; 7321.90.90 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7321.90.10. 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 10% for 7321.90.10 was checked against BT2026 (cell BT2026!N11902), 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.