Vietnam Tariff Intelligence

HS 7324.10.90 detail

HS code	7324.10.90
Description	Sanitary ware and parts thereof, of iron or steel / - Sinks and wash basins, of stainless steel: / - - Other
Unit	kg/chiếc
Generated	07/11/2026 17:08:37
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/73241090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11932
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11932
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11932
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
AKFTA	0(-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E11289
ATIGA	2022	2022	0	AT!E11232

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11232
ATIGA	2024	2024	0	AT!G11232
ATIGA	2025	2025	0	AT!H11232
ATIGA	2026	2026	0	AT!I11232
ATIGA	2027	2027	0	AT!J11232
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11284
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11284
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11284
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11284
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11284
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11284
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11285
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11285
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11285
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11285
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11285
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11285
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11288
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11238
AIFTA	30/12/2022	2022	5	AI!F11244
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11244
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11244
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11244
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11244
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11244
VKFTA	2022	2022	0	VK!E11275

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11275
VKFTA	2024	2024	0	VK!G11275
VKFTA	2025	2025	0	VK!H11275
VKFTA	2026	2026	0	VK!I11275
VKFTA	2027	2027	0	VK!J11275
VCFTA	2022	2022	9	VC!D11322
VCFTA	2023	2023	7	VC!E11322
VCFTA	2024	2024	5	VC!F11322
VCFTA	2025	2025	4	VC!G11322
VCFTA	2026	2026	2	VC!H11322
VCFTA	2027	2027	0	VC!I11322
VN-EAEU	2022	2022	0	EAV!D11307
VN-EAEU	2023	2023	0	EAV!E11307
VN-EAEU	2024	2024	0	EAV!F11307
VN-EAEU	2025	2025	0	EAV!G11307
VN-EAEU	2026	2026	0	EAV!H11307
VN-EAEU	2027	2027	0	EAV!I11307
AHKFTA	2022	2022	20	AKH!D11307
AHKFTA	2023	2023	20	AKH!E11307
AHKFTA	2024	2024	20	AKH!F11307
AHKFTA	2025	2025	20	AKH!G11307
AHKFTA	2026	2026	20	AKH!H11307
AHKFTA	2027	2027	20	AKH!I11307
EVFTA	2022	2022	10	EV-NK!D11324
EVFTA	2023	2023	6,6	EV-NK!E11324
EVFTA	2024	2024	3,3	EV-NK!F11324

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11324
EVFTA	2026	2026	0	EV-NK!H11324
EVFTA	2027	2027	0	EV-NK!I11324
UKVFTA	2022	2022	10	UKV!D11323
UKVFTA	2023	2023	6,6	UKV!E11323
UKVFTA	2024	2024	3,3	UKV!F11323
UKVFTA	2025	2025	0	UKV!G11323
UKVFTA	2026	2026	0	UKV!H11323
UKVFTA	2027	2027	0	UKV!I11323
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11270
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11270
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11270
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11270
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11270
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11270
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11270
RCEP A	2022	2022	20	RCEPT-A!D11307
RCEP A	2023	2023	20	RCEPT-A!E11307
RCEP A	2024	2024	20	RCEPT-A!F11307
RCEP A	2025	2025	20	RCEPT-A!G11307
RCEP A	2026	2026	20	RCEPT-A!H11307
RCEP A	2027	2027	20	RCEPT-A!I11307
RCEP B	2022	2022	20	B!D11307
RCEP B	2023	2023	20	B!E11307
RCEP B	2024	2024	20	B!F11307
RCEP B	2025	2025	20	B!G11307

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	20	B!H11307
RCEP B	2027	2027	20	B!I11307
RCEP C	2022	2022	20	C!D11307
RCEP C	2023	2023	20	C!E11307
RCEP C	2024	2024	20	C!F11307
RCEP C	2025	2025	20	C!G11307
RCEP C	2026	2026	20	C!H11307
RCEP C	2027	2027	20	C!I11307
RCEP D	2022	2022	20	D!D11306
RCEP D	2023	2023	20	D!E11306
RCEP D	2024	2024	20	D!F11306
RCEP D	2025	2025	20	D!G11306
RCEP D	2026	2026	20	D!H11306
RCEP D	2027	2027	20	D!I11306
RCEP E	2022	2022	20	E!D11310
RCEP E	2023	2023	20	E!E11310
RCEP E	2024	2024	20	E!F11310
RCEP E	2025	2025	20	E!G11310
RCEP E	2026	2026	20	E!H11310
RCEP E	2027	2027	20	E!I11310
RCEP F	2022	2022	20	F!D11307
RCEP F	2023	2023	20	F!E11307
RCEP F	2024	2024	20	F!F11307
RCEP F	2025	2025	20	F!G11307
RCEP F	2026	2026	20	F!H11307
RCEP F	2027	2027	20	F!I11307

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F10473
VIFTA	2025	2025	14.3	VI!G10473
VIFTA	2026	2026	11.4	VI!H10473
VIFTA	2027	2027	8.6	VI!I10473

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 7324.10 has 2 lines; 7324.10.90 is distinguished from its siblings by: Other.	7324.10.10 Kitchen sinks	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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7324.10.90. 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 20% for 7324.10.90 was checked against BT2026 (cell BT2026!N11932), 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)
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ

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.