Vietnam Tariff Intelligence

# HS 7324.29.10 detail

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|---|---|
| **HS code** | 7324.29.10 |
| **Description** | Sanitary ware and parts thereof, of iron or steel / - Baths: / - - Other: / - - - Bathtubs having rectangular or oblong interior shape |
| **Unit** | kg/chiếc |
| **Generated** | 10/11/2026 20:48:54 |
| **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/73242910/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 52.5 | 52.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11938 |
| Preferential (MFN) | 35 | 35% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11938 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11938 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 |
| 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 |
| 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 |
| 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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 24.5 | 24.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 35 | 35% | 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 B) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 35 | 35% | 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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E11295 |
| ATIGA | 2022 | 2022 | 0 | AT!E11238 |
| ATIGA | 2023 | 2023 | 0 | AT!F11238 |
| ATIGA | 2024 | 2024 | 0 | AT!G11238 |
| ATIGA | 2025 | 2025 | 0 | AT!H11238 |
| ATIGA | 2026 | 2026 | 0 | AT!I11238 |
| ATIGA | 2027 | 2027 | 0 | AT!J11238 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E11290 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11290 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11290 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11290 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11290 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11290 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11291 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11291 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11291 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11291 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11291 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11291 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F11294 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11244 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F11250 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G11250 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H11250 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I11250 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J11250 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K11250 |
| VKFTA | 2022 | 2022 | 5 | VK!E11281 |
| VKFTA | 2023 | 2023 | 5 | VK!F11281 |
| VKFTA | 2024 | 2024 | 5 | VK!G11281 |
| VKFTA | 2025 | 2025 | 5 | VK!H11281 |
| VKFTA | 2026 | 2026 | 5 | VK!I11281 |
| VKFTA | 2027 | 2027 | 5 | VK!J11281 |
| VCFTA | 2022 | 2022 | 6 | VC!D11328 |
| VCFTA | 2023 | 2023 | 3 | VC!E11328 |
| VCFTA | 2024 | 2024 | 0 | VC!F11328 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G11328 |
| VCFTA | 2026 | 2026 | 0 | VC!H11328 |
| VCFTA | 2027 | 2027 | 0 | VC!I11328 |
| VN-EAEU | 2022 | 2022 | 9,5 | EAV!D11313 |
| VN-EAEU | 2023 | 2023 | 6,4 | EAV!E11313 |
| VN-EAEU | 2024 | 2024 | 3,2 | EAV!F11313 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11313 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11313 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11313 |
| AHKFTA | 2022 | 2022 | * | AKH!D11313 |
| AHKFTA | 2023 | 2023 | * | AKH!E11313 |
| AHKFTA | 2024 | 2024 | * | AKH!F11313 |
| AHKFTA | 2025 | 2025 | * | AKH!G11313 |
| AHKFTA | 2026 | 2026 | * | AKH!H11313 |
| AHKFTA | 2027 | 2027 | * | AKH!I11313 |
| EVFTA | 2022 | 2022 | 17,5 | EV-NK!D11330 |
| EVFTA | 2023 | 2023 | 11,6 | EV-NK!E11330 |
| EVFTA | 2024 | 2024 | 5,8 | EV-NK!F11330 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G11330 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H11330 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11330 |
| UKVFTA | 2022 | 2022 | 17,5 | UKV!D11329 |
| UKVFTA | 2023 | 2023 | 11,6 | UKV!E11329 |
| UKVFTA | 2024 | 2024 | 5,8 | UKV!F11329 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G11329 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H11329 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I11329 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11276 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11276 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11276 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11276 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11276 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11276 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11276 |
| RCEP A | 2022 | 2022 | 35 | RCEPT-A!D11313 |
| RCEP A | 2023 | 2023 | 35 | RCEPT-A!E11313 |
| RCEP A | 2024 | 2024 | 35 | RCEPT-A!F11313 |
| RCEP A | 2025 | 2025 | 35 | RCEPT-A!G11313 |
| RCEP A | 2026 | 2026 | 35 | RCEPT-A!H11313 |
| RCEP A | 2027 | 2027 | 35 | RCEPT-A!I11313 |
| RCEP B | 2022 | 2022 | 35 | B!D11313 |
| RCEP B | 2023 | 2023 | 35 | B!E11313 |
| RCEP B | 2024 | 2024 | 35 | B!F11313 |
| RCEP B | 2025 | 2025 | 35 | B!G11313 |
| RCEP B | 2026 | 2026 | 35 | B!H11313 |
| RCEP B | 2027 | 2027 | 35 | B!I11313 |
| RCEP C | 2022 | 2022 | 35 | C!D11313 |
| RCEP C | 2023 | 2023 | 35 | C!E11313 |
| RCEP C | 2024 | 2024 | 35 | C!F11313 |
| RCEP C | 2025 | 2025 | 35 | C!G11313 |
| RCEP C | 2026 | 2026 | 35 | C!H11313 |
| RCEP C | 2027 | 2027 | 35 | C!I11313 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 35 | D!D11312 |
| RCEP D | 2023 | 2023 | 35 | D!E11312 |
| RCEP D | 2024 | 2024 | 35 | D!F11312 |
| RCEP D | 2025 | 2025 | 35 | D!G11312 |
| RCEP D | 2026 | 2026 | 35 | D!H11312 |
| RCEP D | 2027 | 2027 | 35 | D!I11312 |
| RCEP E | 2022 | 2022 | 35 | E!D11316 |
| RCEP E | 2023 | 2023 | 35 | E!E11316 |
| RCEP E | 2024 | 2024 | 35 | E!F11316 |
| RCEP E | 2025 | 2025 | 35 | E!G11316 |
| RCEP E | 2026 | 2026 | 35 | E!H11316 |
| RCEP E | 2027 | 2027 | 35 | E!I11316 |
| RCEP F | 2022 | 2022 | 35 | F!D11313 |
| RCEP F | 2023 | 2023 | 35 | F!E11313 |
| RCEP F | 2024 | 2024 | 35 | F!F11313 |
| RCEP F | 2025 | 2025 | 35 | F!G11313 |
| RCEP F | 2026 | 2026 | 35 | F!H11313 |
| RCEP F | 2027 | 2027 | 35 | F!I11313 |
| VIFTA | 2024 | 2024 | 31.5 | VI!F10479 |
| VIFTA | 2025 | 2025 | 28 | VI!G10479 |
| VIFTA | 2026 | 2026 | 24.5 | VI!H10479 |
| VIFTA | 2027 | 2027 | 21 | VI!I10479 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| 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 | RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving. | MFN 35% | | 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 7324.29 has 2 lines; 7324.29.10 is distinguished from its siblings by: Bathtubs having rectangular or oblong interior shape. | 7324.29.90 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 |
| 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 7324.29.10. 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 35% for 7324.29.10 was checked against BT2026 (cell BT2026!N11938), 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 |
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| 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.