Vietnam Tariff Intelligence

HS 7324.29.90 detail

HS code	7324.29.90
Description	Sanitary ware and parts thereof, of iron or steel / - Baths: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	07/11/2026 15:14:49
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/73242990/

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!K11939
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N11939
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11939
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!E11296
ATIGA	2022	2022	0	AT!E11239
ATIGA	2023	2023	0	AT!F11239
ATIGA	2024	2024	0	AT!G11239
ATIGA	2025	2025	0	AT!H11239
ATIGA	2026	2026	0	AT!I11239
ATIGA	2027	2027	0	AT!J11239
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11291
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11291
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11291

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11291
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11291
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11291
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11292
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11292
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11292
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11292
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11292
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11292
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11295
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11245
AIFTA	30/12/2022	2022	5	AI!F11251
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11251
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11251
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11251
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11251
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11251
VKFTA	2022	2022	5	VK!E11282
VKFTA	2023	2023	5	VK!F11282
VKFTA	2024	2024	5	VK!G11282
VKFTA	2025	2025	5	VK!H11282
VKFTA	2026	2026	5	VK!I11282
VKFTA	2027	2027	5	VK!J11282
VCFTA	2022	2022	6	VC!D11329
VCFTA	2023	2023	3	VC!E11329
VCFTA	2024	2024	0	VC!F11329

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11329
VCFTA	2026	2026	0	VC!H11329
VCFTA	2027	2027	0	VC!I11329
VN-EAEU	2022	2022	9,5	EAV!D11314
VN-EAEU	2023	2023	6,4	EAV!E11314
VN-EAEU	2024	2024	3,2	EAV!F11314
VN-EAEU	2025	2025	0	EAV!G11314
VN-EAEU	2026	2026	0	EAV!H11314
VN-EAEU	2027	2027	0	EAV!I11314
AHKFTA	2022	2022	*	AKH!D11314
AHKFTA	2023	2023	*	AKH!E11314
AHKFTA	2024	2024	*	AKH!F11314
AHKFTA	2025	2025	*	AKH!G11314
AHKFTA	2026	2026	*	AKH!H11314
AHKFTA	2027	2027	*	AKH!I11314
EVFTA	2022	2022	17,5	EV-NK!D11331
EVFTA	2023	2023	11,6	EV-NK!E11331
EVFTA	2024	2024	5,8	EV-NK!F11331
EVFTA	2025	2025	0	EV-NK!G11331
EVFTA	2026	2026	0	EV-NK!H11331
EVFTA	2027	2027	0	EV-NK!I11331
UKVFTA	2022	2022	17,5	UKV!D11330
UKVFTA	2023	2023	11,6	UKV!E11330
UKVFTA	2024	2024	5,8	UKV!F11330
UKVFTA	2025	2025	0	UKV!G11330
UKVFTA	2026	2026	0	UKV!H11330

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11330
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11277
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11277
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11277
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11277
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11277
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11277
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11277
RCEP A	2022	2022	35	RCEPT-A!D11314
RCEP A	2023	2023	35	RCEPT-A!E11314
RCEP A	2024	2024	35	RCEPT-A!F11314
RCEP A	2025	2025	35	RCEPT-A!G11314
RCEP A	2026	2026	35	RCEPT-A!H11314
RCEP A	2027	2027	35	RCEPT-A!I11314
RCEP B	2022	2022	35	B!D11314
RCEP B	2023	2023	35	B!E11314
RCEP B	2024	2024	35	B!F11314
RCEP B	2025	2025	35	B!G11314
RCEP B	2026	2026	35	B!H11314
RCEP B	2027	2027	35	B!I11314
RCEP C	2022	2022	35	C!D11314
RCEP C	2023	2023	35	C!E11314
RCEP C	2024	2024	35	C!F11314
RCEP C	2025	2025	35	C!G11314
RCEP C	2026	2026	35	C!H11314
RCEP C	2027	2027	35	C!I11314

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D11313
RCEP D	2023	2023	35	D!E11313
RCEP D	2024	2024	35	D!F11313
RCEP D	2025	2025	35	D!G11313
RCEP D	2026	2026	35	D!H11313
RCEP D	2027	2027	35	D!I11313
RCEP E	2022	2022	35	E!D11317
RCEP E	2023	2023	35	E!E11317
RCEP E	2024	2024	35	E!F11317
RCEP E	2025	2025	35	E!G11317
RCEP E	2026	2026	35	E!H11317
RCEP E	2027	2027	35	E!I11317
RCEP F	2022	2022	35	F!D11314
RCEP F	2023	2023	35	F!E11314
RCEP F	2024	2024	35	F!F11314
RCEP F	2025	2025	35	F!G11314
RCEP F	2026	2026	35	F!H11314
RCEP F	2027	2027	35	F!I11314
VIFTA	2024	2024	31.5	VI!F10480
VIFTA	2025	2025	28	VI!G10480
VIFTA	2026	2026	24.5	VI!H10480
VIFTA	2027	2027	21	VI!I10480

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	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; 7324.29.90 is distinguished from its siblings by: Other.	7324.29.10 Bathtubs having rectangular or oblong interior shape	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 7324.29.90. 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 35% for 7324.29.90 was checked against BT2026 (cell BT2026!N11939), 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.