Vietnam Tariff Intelligence

HS 7211.23.90 detail

HS code	7211.23.90
Description	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated / - Not further worked than cold-rolled (cold-reduced): / - - Containing by weight less than 0.25% of carbon: / - - - Other
Unit	kg
Generated	12/11/2026 00:33:06
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/72112390/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11177
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N11177
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11177
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
ACFTA	0 (-ID, MY, PH, TH)	0% (except ID, MY, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, MM, PH)	0% (except ID, MM, 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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4,7	4.7%	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 F)	4,7	4.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,8	4.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5,3	5.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
VCFTA	14	14%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E10491
ATIGA	2022	2022	0	AT!E10442
ATIGA	2023	2023	0	AT!F10442
ATIGA	2024	2024	0	AT!G10442
ATIGA	2025	2025	0	AT!H10442
ATIGA	2026	2026	0	AT!I10442
ATIGA	2027	2027	0	AT!J10442
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10494
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10494
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10494

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10494
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10494
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10494
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10495
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10495
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10495
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10495
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10495
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10495
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10496
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10448
AIFTA	30/12/2022	2022	*	AI!F10454
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10454
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10454
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10454
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10454
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10454
VKFTA	2022	2022	0	VK!E10479
VKFTA	2023	2023	0	VK!F10479
VKFTA	2024	2024	0	VK!G10479
VKFTA	2025	2025	0	VK!H10479
VKFTA	2026	2026	0	VK!I10479
VKFTA	2027	2027	0	VK!J10479
VCFTA	2022	2022	17	VC!D10532
VCFTA	2023	2023	17	VC!E10532
VCFTA	2024	2024	14	VC!F10532

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	14	VC!G10532
VCFTA	2026	2026	14	VC!H10532
VCFTA	2027	2027	14	VC!I10532
VN-EAEU	2022	2022	0	EAV!D10517
VN-EAEU	2023	2023	0	EAV!E10517
VN-EAEU	2024	2024	0	EAV!F10517
VN-EAEU	2025	2025	0	EAV!G10517
VN-EAEU	2026	2026	0	EAV!H10517
VN-EAEU	2027	2027	0	EAV!I10517
AHKFTA	2022	2022	4	AKH!D10517
AHKFTA	2023	2023	3	AKH!E10517
AHKFTA	2024	2024	3	AKH!F10517
AHKFTA	2025	2025	1	AKH!G10517
AHKFTA	2026	2026	1	AKH!H10517
AHKFTA	2027	2027	0	AKH!I10517
EVFTA	2022	2022	2,5	EV-NK!D10534
EVFTA	2023	2023	1,6	EV-NK!E10534
EVFTA	2024	2024	0,8	EV-NK!F10534
EVFTA	2025	2025	0	EV-NK!G10534
EVFTA	2026	2026	0	EV-NK!H10534
EVFTA	2027	2027	0	EV-NK!I10534
UKVFTA	2022	2022	2,5	UKV!D10533
UKVFTA	2023	2023	1,6	UKV!E10533
UKVFTA	2024	2024	0,8	UKV!F10533
UKVFTA	2025	2025	0	UKV!G10533
UKVFTA	2026	2026	0	UKV!H10533

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10533
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10480
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10480
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10480
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10480
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10480
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10480
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10480
RCEP A	2022	2022	6,5	RCEPT-A!D10511
RCEP A	2023	2023	6,1	RCEPT-A!E10511
RCEP A	2024	2024	5,6	RCEPT-A!F10511
RCEP A	2025	2025	5,1	RCEPT-A!G10511
RCEP A	2026	2026	4,7	RCEPT-A!H10511
RCEP A	2027	2027	4,2	RCEPT-A!I10511
RCEP B	2022	2022	6,5	B!D10511
RCEP B	2023	2023	6,1	B!E10511
RCEP B	2024	2024	5,6	B!F10511
RCEP B	2025	2025	5,1	B!G10511
RCEP B	2026	2026	4,7	B!H10511
RCEP B	2027	2027	4,2	B!I10511
RCEP C	2022	2022	6,7	C!D10511
RCEP C	2023	2023	6,3	C!E10511
RCEP C	2024	2024	6	C!F10511
RCEP C	2025	2025	5,6	C!G10511
RCEP C	2026	2026	5,3	C!H10511
RCEP C	2027	2027	4,9	C!I10511

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,6	D!D10510
RCEP D	2023	2023	6,1	D!E10510
RCEP D	2024	2024	5,7	D!F10510
RCEP D	2025	2025	5,3	D!G10510
RCEP D	2026	2026	4,8	D!H10510
RCEP D	2027	2027	4,4	D!I10510
RCEP E	2022	2022	6,5	E!D10514
RCEP E	2023	2023	6,1	E!E10514
RCEP E	2024	2024	5,6	E!F10514
RCEP E	2025	2025	5,1	E!G10514
RCEP E	2026	2026	4,7	E!H10514
RCEP E	2027	2027	4,2	E!I10514
RCEP F	2022	2022	6,5	F!D10511
RCEP F	2023	2023	6,1	F!E10511
RCEP F	2024	2024	5,6	F!F10511
RCEP F	2025	2025	5,1	F!G10511
RCEP F	2026	2026	4,7	F!H10511
RCEP F	2027	2027	4,2	F!I10511
VIFTA	2024	2024	7	VI!F9725
VIFTA	2025	2025	7	VI!G9725
VIFTA	2026	2026	7	VI!H9725
VIFTA	2027	2027	7	VI!I9725

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 7%, VCFTA 14%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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 7211.23 has 4 lines; 7211.23.90 is distinguished from its siblings by: Other.	7211.23.10 Corrugated; 7211.23.20 Hoop and strip, of a width not exceeding 400 mm; 7211.23.30 Other, of a thickness of 0.17 mm or less	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng không gia công quá mức cuộn nguội (ép nguội), chưa được dát phủ, mạ hoặc tráng > Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nguội, có chiều rộng < 600mm, chưa được dát phủ, mạ hoặc tráng. (Tham chiếu mã HS 6 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Thép cán nguội – applies to NƯỚC CN (3765/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-17 · Áp thuế chống bán phá giá đối với Thép cán nguội (NƯỚC CN)	3765/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 7% for 7211.23.90 was checked against BT2026 (cell BT2026!N11177), 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
Áp thuế CBPG Thép cán nguội (NƯỚC CN) (3765/QĐ-BCT-2025)

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.