Vietnam Tariff Intelligence

HS 7319.40.10 detail

HS code	7319.40.10
Description	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included / - Safety pins and other pins: / - - Safety pins
Unit	kg
Generated	04/11/2026 22:28:50
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/73194010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11869
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11869
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11869
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/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)		0	AC!E11221

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11164
ATIGA	2023	2023	0	AT!F11164
ATIGA	2024	2024	0	AT!G11164
ATIGA	2025	2025	0	AT!H11164
ATIGA	2026	2026	0	AT!I11164
ATIGA	2027	2027	0	AT!J11164
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11216
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11216
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11216
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11216
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11216
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11216
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11217
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11217
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11217
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11217
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11217
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11217
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11220
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11170
AIFTA	30/12/2022	2022	0	AI!F11176
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11176
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11176
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11176
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11176
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11176

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11207
VKFTA	2023	2023	0	VK!F11207
VKFTA	2024	2024	0	VK!G11207
VKFTA	2025	2025	0	VK!H11207
VKFTA	2026	2026	0	VK!I11207
VKFTA	2027	2027	0	VK!J11207
VCFTA	2022	2022	30	VC!D11254
VCFTA	2023	2023	30	VC!E11254
VCFTA	2024	2024	24	VC!F11254
VCFTA	2025	2025	24	VC!G11254
VCFTA	2026	2026	24	VC!H11254
VCFTA	2027	2027	24	VC!I11254
VN-EAEU	2022	2022	0	EAV!D11239
VN-EAEU	2023	2023	0	EAV!E11239
VN-EAEU	2024	2024	0	EAV!F11239
VN-EAEU	2025	2025	0	EAV!G11239
VN-EAEU	2026	2026	0	EAV!H11239
VN-EAEU	2027	2027	0	EAV!I11239
AHKFTA	2022	2022	18	AKH!D11239
AHKFTA	2023	2023	12	AKH!E11239
AHKFTA	2024	2024	12	AKH!F11239
AHKFTA	2025	2025	6	AKH!G11239
AHKFTA	2026	2026	6	AKH!H11239
AHKFTA	2027	2027	0	AKH!I11239
EVFTA	2022	2022	21,8	EV-NK!D11256
EVFTA	2023	2023	19	EV-NK!E11256

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	16,3	EV-NK!F11256
EVFTA	2025	2025	13,6	EV-NK!G11256
EVFTA	2026	2026	10,9	EV-NK!H11256
EVFTA	2027	2027	8,1	EV-NK!I11256
UKVFTA	2022	2022	21,8	UKV!D11255
UKVFTA	2023	2023	19	UKV!E11255
UKVFTA	2024	2024	16,3	UKV!F11255
UKVFTA	2025	2025	13,6	UKV!G11255
UKVFTA	2026	2026	10,9	UKV!H11255
UKVFTA	2027	2027	8,1	UKV!I11255
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11202
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11202
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11202
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11202
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11202
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11202
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11202
RCEP A	2022	2022	0	RCEPT-A!D11239
RCEP A	2023	2023	0	RCEPT-A!E11239
RCEP A	2024	2024	0	RCEPT-A!F11239
RCEP A	2025	2025	0	RCEPT-A!G11239
RCEP A	2026	2026	0	RCEPT-A!H11239
RCEP A	2027	2027	0	RCEPT-A!I11239
RCEP B	2022	2022	0	B!D11239
RCEP B	2023	2023	0	B!E11239
RCEP B	2024	2024	0	B!F11239

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11239
RCEP B	2026	2026	0	B!H11239
RCEP B	2027	2027	0	B!I11239
RCEP C	2022	2022	0	C!D11239
RCEP C	2023	2023	0	C!E11239
RCEP C	2024	2024	0	C!F11239
RCEP C	2025	2025	0	C!G11239
RCEP C	2026	2026	0	C!H11239
RCEP C	2027	2027	0	C!I11239
RCEP D	2022	2022	0	D!D11238
RCEP D	2023	2023	0	D!E11238
RCEP D	2024	2024	0	D!F11238
RCEP D	2025	2025	0	D!G11238
RCEP D	2026	2026	0	D!H11238
RCEP D	2027	2027	0	D!I11238
RCEP E	2022	2022	0	E!D11242
RCEP E	2023	2023	0	E!E11242
RCEP E	2024	2024	0	E!F11242
RCEP E	2025	2025	0	E!G11242
RCEP E	2026	2026	0	E!H11242
RCEP E	2027	2027	0	E!I11242
RCEP F	2022	2022	0	F!D11239
RCEP F	2023	2023	0	F!E11239
RCEP F	2024	2024	0	F!F11239
RCEP F	2025	2025	0	F!G11239
RCEP F	2026	2026	0	F!H11239

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11239
VIFTA	2024	2024	27	VI!F10410
VIFTA	2025	2025	24	VI!G10410
VIFTA	2026	2026	21	VI!H10410
VIFTA	2027	2027	18	VI!I10410

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7319.40 has 2 lines; 7319.40.10 is distinguished from its siblings by: Safety pins.	7319.40.20 Other pins	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 7319.40.10. 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 30% for 7319.40.10 was checked against BT2026 (cell BT2026!N11869), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.