

## HS 7320.10.12 detail

|                            |                                                                                                                                                                                                                          |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 7320.10.12                                                                                                                                                                                                               |
| <b>Description</b>         | Springs and leaves for springs, of iron or steel / - Leaf-springs and leaves therefor: / - - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30: / - - - Suitable for use on other motor vehicles |
| <b>Unit</b>                | kg/chiếc                                                                                                                                                                                                                 |
| <b>Generated</b>           | 31/10/2026 15:14:13                                                                                                                                                                                                      |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                               |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                               |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/73201012/">https://vietnamtariff.com/hs-code/73201012/</a>                                                                                                                    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 4.5          | 4.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11878 |
| Preferential (MFN)   | 3            | 3%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11878 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11878 |
| 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<br>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)        | 0% (except ID)         | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| 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(-KH, ID, PH) | 0% (except KH, ID, 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 |
| 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 |
| 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 |

| FTA     | Source value | Rate    | Data basis          | Period                | Proof of origin       | Legal basis    | Status     |
|---------|--------------|---------|---------------------|-----------------------|-----------------------|----------------|------------|
| 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 |
| VIFTA   | 1.7          | 1.7%    | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E11231 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11174 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F11174 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G11174 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H11174 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I11174 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J11174 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E11226 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 3            | AJ!F11226 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11226 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11226   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11226   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11226   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11227   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11227   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11227   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11227   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11227   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11227   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11230   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11180 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11186   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11186   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11186   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11186   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11186   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11186   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11217   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F11217   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G11217   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H11217   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I11217   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J11217   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D11264   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E11264   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F11264   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G11264    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11264    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11264    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11249   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11249   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11249   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11249   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11249   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11249   |
| AHKFTA  | 2022   | 2022 | 2            | AKH!D11249   |
| AHKFTA  | 2023   | 2023 | 1            | AKH!E11249   |
| AHKFTA  | 2024   | 2024 | 1            | AKH!F11249   |
| AHKFTA  | 2025   | 2025 | 1            | AKH!G11249   |
| AHKFTA  | 2026   | 2026 | 1            | AKH!H11249   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11249   |
| EVFTA   | 2022   | 2022 | 0,7          | EV-NK!D11266 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E11266 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F11266 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G11266 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H11266 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I11266 |
| UKVFTA  | 2022   | 2022 | 0,7          | UKV!D11265   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E11265   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F11265   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G11265   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H11265   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I11265     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11212   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11212   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11212   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11212   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11212   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11212   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11212   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11249 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11249 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11249 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11249 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11249 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11249 |
| RCEP B | 2022   | 2022           | 0            | B!D11249       |
| RCEP B | 2023   | 2023           | 0            | B!E11249       |
| RCEP B | 2024   | 2024           | 0            | B!F11249       |
| RCEP B | 2025   | 2025           | 0            | B!G11249       |
| RCEP B | 2026   | 2026           | 0            | B!H11249       |
| RCEP B | 2027   | 2027           | 0            | B!I11249       |
| RCEP C | 2022   | 2022           | 0            | C!D11249       |
| RCEP C | 2023   | 2023           | 0            | C!E11249       |
| RCEP C | 2024   | 2024           | 0            | C!F11249       |
| RCEP C | 2025   | 2025           | 0            | C!G11249       |
| RCEP C | 2026   | 2026           | 0            | C!H11249       |
| RCEP C | 2027   | 2027           | 0            | C!I11249       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D11248  |
| RCEP D | 2023   | 2023 | 0            | D!E11248  |
| RCEP D | 2024   | 2024 | 0            | D!F11248  |
| RCEP D | 2025   | 2025 | 0            | D!G11248  |
| RCEP D | 2026   | 2026 | 0            | D!H11248  |
| RCEP D | 2027   | 2027 | 0            | D!I11248  |
| RCEP E | 2022   | 2022 | 0            | E!D11252  |
| RCEP E | 2023   | 2023 | 0            | E!E11252  |
| RCEP E | 2024   | 2024 | 0            | E!F11252  |
| RCEP E | 2025   | 2025 | 0            | E!G11252  |
| RCEP E | 2026   | 2026 | 0            | E!H11252  |
| RCEP E | 2027   | 2027 | 0            | E!I11252  |
| RCEP F | 2022   | 2022 | 0            | F!D11249  |
| RCEP F | 2023   | 2023 | 0            | F!E11249  |
| RCEP F | 2024   | 2024 | 0            | F!F11249  |
| RCEP F | 2025   | 2025 | 0            | F!G11249  |
| RCEP F | 2026   | 2026 | 0            | F!H11249  |
| RCEP F | 2027   | 2027 | 0            | F!I11249  |
| VIFTA  | 2024   | 2024 | 2.6          | VI!F10419 |
| VIFTA  | 2025   | 2025 | 2.1          | VI!G10419 |
| VIFTA  | 2026   | 2026 | 1.7          | VI!H10419 |
| VIFTA  | 2027   | 2027 | 1.3          | VI!I10419 |

### 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 7320.10 has 4 lines; 7320.10.12 is distinguished from its siblings by: Suitable for use on other motor vehicles.                   | 7320.10.11 Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04; 7320.10.19 Other; 7320.10.90 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                     |
| HS-005  | BLUE   | Chapter 98 equivalent exists                               | 7320.10.12 corresponds to Chapter 98 code 9849.18.20 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.                       | - - - Dùng cho xe có động cơ khác                                                                                  | 26/2023/NĐ-CP                  | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).                                        | Not verified – check required                     |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7320.10.12. 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 3% for 7320.10.12 was checked against BT2026 (cell BT2026!N11878), 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.