Vietnam Tariff Intelligence

HS 7321.90.21 detail

HS code	7321.90.21
Description	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel / - Parts: / - - Of cooking appliances and plate warmers using gas fuel: / - - - Burner; components made by stamping or pressing processes
Unit	kg/chiếc
Generated	09/11/2026 05:28:37
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/73219021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11904
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11904
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11904
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E11258

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11201
ATIGA	2023	2023	0	AT!F11201
ATIGA	2024	2024	0	AT!G11201
ATIGA	2025	2025	0	AT!H11201
ATIGA	2026	2026	0	AT!I11201
ATIGA	2027	2027	0	AT!J11201
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11253
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11253
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11253
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11253
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11253
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11253
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11254
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11254
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11254
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11254
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11254
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11254
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F11257
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11207
AIFTA	30/12/2022	2022	5	AI!F11213
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11213
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11213
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11213
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11213
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11213

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	10	VK!E11244
VKFTA	2023	2023	10	VK!F11244
VKFTA	2024	2024	10	VK!G11244
VKFTA	2025	2025	10	VK!H11244
VKFTA	2026	2026	10	VK!I11244
VKFTA	2027	2027	10	VK!J11244
VCFTA	2022	2022	4	VC!D11291
VCFTA	2023	2023	3	VC!E11291
VCFTA	2024	2024	2	VC!F11291
VCFTA	2025	2025	1	VC!G11291
VCFTA	2026	2026	1	VC!H11291
VCFTA	2027	2027	0	VC!I11291
VN-EAEU	2022	2022	2,7	EAV!D11276
VN-EAEU	2023	2023	1,8	EAV!E11276
VN-EAEU	2024	2024	0,9	EAV!F11276
VN-EAEU	2025	2025	0	EAV!G11276
VN-EAEU	2026	2026	0	EAV!H11276
VN-EAEU	2027	2027	0	EAV!I11276
AHKFTA	2022	2022	10	AKH!D11276
AHKFTA	2023	2023	10	AKH!E11276
AHKFTA	2024	2024	10	AKH!F11276
AHKFTA	2025	2025	10	AKH!G11276
AHKFTA	2026	2026	10	AKH!H11276
AHKFTA	2027	2027	10	AKH!I11276
EVFTA	2022	2022	7,2	EV-NK!D11293
EVFTA	2023	2023	6,3	EV-NK!E11293

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,4	EV-NK!F11293
EVFTA	2025	2025	4,5	EV-NK!G11293
EVFTA	2026	2026	3,6	EV-NK!H11293
EVFTA	2027	2027	2,7	EV-NK!I11293
UKVFTA	2022	2022	7,2	UKV!D11292
UKVFTA	2023	2023	6,3	UKV!E11292
UKVFTA	2024	2024	5,4	UKV!F11292
UKVFTA	2025	2025	4,5	UKV!G11292
UKVFTA	2026	2026	3,6	UKV!H11292
UKVFTA	2027	2027	2,7	UKV!I11292
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11239
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11239
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11239
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11239
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11239
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11239
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11239
RCEP A	2022	2022	10	RCEPT-A!D11276
RCEP A	2023	2023	10	RCEPT-A!E11276
RCEP A	2024	2024	10	RCEPT-A!F11276
RCEP A	2025	2025	10	RCEPT-A!G11276
RCEP A	2026	2026	10	RCEPT-A!H11276
RCEP A	2027	2027	10	RCEPT-A!I11276
RCEP B	2022	2022	10	B!D11276
RCEP B	2023	2023	10	B!E11276
RCEP B	2024	2024	10	B!F11276

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	10	B!G11276
RCEP B	2026	2026	10	B!H11276
RCEP B	2027	2027	10	B!I11276
RCEP C	2022	2022	10	C!D11276
RCEP C	2023	2023	10	C!E11276
RCEP C	2024	2024	10	C!F11276
RCEP C	2025	2025	10	C!G11276
RCEP C	2026	2026	10	C!H11276
RCEP C	2027	2027	10	C!I11276
RCEP D	2022	2022	10	D!D11275
RCEP D	2023	2023	10	D!E11275
RCEP D	2024	2024	10	D!F11275
RCEP D	2025	2025	10	D!G11275
RCEP D	2026	2026	10	D!H11275
RCEP D	2027	2027	10	D!I11275
RCEP E	2022	2022	10	E!D11279
RCEP E	2023	2023	10	E!E11279
RCEP E	2024	2024	10	E!F11279
RCEP E	2025	2025	10	E!G11279
RCEP E	2026	2026	10	E!H11279
RCEP E	2027	2027	10	E!I11279
RCEP F	2022	2022	10	F!D11276
RCEP F	2023	2023	10	F!E11276
RCEP F	2024	2024	10	F!F11276
RCEP F	2025	2025	10	F!G11276
RCEP F	2026	2026	10	F!H11276

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I11276
VIFTA	2024	2024	8.6	VI!F10445
VIFTA	2025	2025	7.1	VI!G10445
VIFTA	2026	2026	5.7	VI!H10445
VIFTA	2027	2027	4.3	VI!I10445

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	AHKFTA 10%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%, AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 7321.90 has 4 lines; 7321.90.21 is distinguished from its siblings by: Burner; components made by stamping or pressing processes.	7321.90.10 Of kerosene stoves; 7321.90.29 Other; 7321.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7321.90.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7321.90.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7321.90.21. 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 10% for 7321.90.21 was checked against BT2026 (cell BT2026!N11904), 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.