Vietnam Tariff Intelligence

HS 7323.94.00 detail

HS code	7323.94.00
Description	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel / - Other: / - - Of iron (other than cast iron) or steel, enamelled
Unit	kg/chiếc
Generated	03/11/2026 09:05:04
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/73239400/

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!K11924
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11924
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11924
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	0%	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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!E11280

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11223
ATIGA	2023	2023	0	AT!F11223
ATIGA	2024	2024	0	AT!G11223
ATIGA	2025	2025	0	AT!H11223
ATIGA	2026	2026	0	AT!I11223
ATIGA	2027	2027	0	AT!J11223
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11275
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11275
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11275
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11275
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11275
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11275
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11276
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11276
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11276
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11276
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11276
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11276
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11279
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11229
AIFTA	30/12/2022	2022	0	AI!F11235
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11235
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11235
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11235
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11235
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11235

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11266
VKFTA	2023	2023	0	VK!F11266
VKFTA	2024	2024	0	VK!G11266
VKFTA	2025	2025	0	VK!H11266
VKFTA	2026	2026	0	VK!I11266
VKFTA	2027	2027	0	VK!J11266
VCFTA	2022	2022	11	VC!D11313
VCFTA	2023	2023	9	VC!E11313
VCFTA	2024	2024	6	VC!F11313
VCFTA	2025	2025	4	VC!G11313
VCFTA	2026	2026	2	VC!H11313
VCFTA	2027	2027	0	VC!I11313
VN-EAEU	2022	2022	0	EAV!D11298
VN-EAEU	2023	2023	0	EAV!E11298
VN-EAEU	2024	2024	0	EAV!F11298
VN-EAEU	2025	2025	0	EAV!G11298
VN-EAEU	2026	2026	0	EAV!H11298
VN-EAEU	2027	2027	0	EAV!I11298
AHKFTA	2022	2022	18	AKH!D11298
AHKFTA	2023	2023	12	AKH!E11298
AHKFTA	2024	2024	12	AKH!F11298
AHKFTA	2025	2025	6	AKH!G11298
AHKFTA	2026	2026	6	AKH!H11298
AHKFTA	2027	2027	0	AKH!I11298
EVFTA	2022	2022	15	EV-NK!D11315
EVFTA	2023	2023	10	EV-NK!E11315

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5	EV-NK!F11315
EVFTA	2025	2025	0	EV-NK!G11315
EVFTA	2026	2026	0	EV-NK!H11315
EVFTA	2027	2027	0	EV-NK!I11315
UKVFTA	2022	2022	15	UKV!D11314
UKVFTA	2023	2023	10	UKV!E11314
UKVFTA	2024	2024	5	UKV!F11314
UKVFTA	2025	2025	0	UKV!G11314
UKVFTA	2026	2026	0	UKV!H11314
UKVFTA	2027	2027	0	UKV!I11314
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11261
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11261
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11261
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11261
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11261
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11261
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11261
RCEP A	2022	2022	0	RCEPT-A!D11298
RCEP A	2023	2023	0	RCEPT-A!E11298
RCEP A	2024	2024	0	RCEPT-A!F11298
RCEP A	2025	2025	0	RCEPT-A!G11298
RCEP A	2026	2026	0	RCEPT-A!H11298
RCEP A	2027	2027	0	RCEPT-A!I11298
RCEP B	2022	2022	0	B!D11298
RCEP B	2023	2023	0	B!E11298
RCEP B	2024	2024	0	B!F11298

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11298
RCEP B	2026	2026	0	B!H11298
RCEP B	2027	2027	0	B!I11298
RCEP C	2022	2022	0	C!D11298
RCEP C	2023	2023	0	C!E11298
RCEP C	2024	2024	0	C!F11298
RCEP C	2025	2025	0	C!G11298
RCEP C	2026	2026	0	C!H11298
RCEP C	2027	2027	0	C!I11298
RCEP D	2022	2022	0	D!D11297
RCEP D	2023	2023	0	D!E11297
RCEP D	2024	2024	0	D!F11297
RCEP D	2025	2025	0	D!G11297
RCEP D	2026	2026	0	D!H11297
RCEP D	2027	2027	0	D!I11297
RCEP E	2022	2022	0	E!D11301
RCEP E	2023	2023	0	E!E11301
RCEP E	2024	2024	0	E!F11301
RCEP E	2025	2025	0	E!G11301
RCEP E	2026	2026	0	E!H11301
RCEP E	2027	2027	0	E!I11301
RCEP F	2022	2022	0	F!D11298
RCEP F	2023	2023	0	F!E11298
RCEP F	2024	2024	0	F!F11298
RCEP F	2025	2025	0	F!G11298
RCEP F	2026	2026	0	F!H11298

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11298
VIFTA	2024	2024	25,7	VI!F10465
VIFTA	2025	2025	21.4	VI!G10465
VIFTA	2026	2026	17.1	VI!H10465
VIFTA	2027	2027	12.9	VI!I10465

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 7323.94.00. 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 7323.94.00 was checked against BT2026 (cell BT2026!N11924), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/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.