Vietnam Tariff Intelligence

HS 7324.21.10 detail

HS code	7324.21.10
Description	Sanitary ware and parts thereof, of iron or steel / - Baths: / - - Of cast iron, whether or not enamelled: / - - - Bathtubs having rectangular or oblong interior shape
Unit	kg/chiếc
Generated	12/11/2026 03:28:05
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/73242110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11935
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N11935
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11935
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	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 B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		5	AC!E11292
ATIGA	2022	2022	0	AT!E11235
ATIGA	2023	2023	0	AT!F11235
ATIGA	2024	2024	0	AT!G11235
ATIGA	2025	2025	0	AT!H11235
ATIGA	2026	2026	0	AT!I11235
ATIGA	2027	2027	0	AT!J11235
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11287
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11287
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11287

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11287
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11287
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11287
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11288
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11288
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11288
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11288
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11288
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11288
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11291
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11241
AIFTA	30/12/2022	2022	5	AI!F11247
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11247
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11247
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11247
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11247
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11247
VKFTA	2022	2022	5	VK!E11278
VKFTA	2023	2023	5	VK!F11278
VKFTA	2024	2024	5	VK!G11278
VKFTA	2025	2025	5	VK!H11278
VKFTA	2026	2026	5	VK!I11278
VKFTA	2027	2027	5	VK!J11278
VCFTA	2022	2022	6	VC!D11325
VCFTA	2023	2023	3	VC!E11325
VCFTA	2024	2024	0	VC!F11325

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11325
VCFTA	2026	2026	0	VC!H11325
VCFTA	2027	2027	0	VC!I11325
VN-EAEU	2022	2022	9,5	EAV!D11310
VN-EAEU	2023	2023	6,4	EAV!E11310
VN-EAEU	2024	2024	3,2	EAV!F11310
VN-EAEU	2025	2025	0	EAV!G11310
VN-EAEU	2026	2026	0	EAV!H11310
VN-EAEU	2027	2027	0	EAV!I11310
AHKFTA	2022	2022	*	AKH!D11310
AHKFTA	2023	2023	*	AKH!E11310
AHKFTA	2024	2024	*	AKH!F11310
AHKFTA	2025	2025	*	AKH!G11310
AHKFTA	2026	2026	*	AKH!H11310
AHKFTA	2027	2027	*	AKH!I11310
EVFTA	2022	2022	17,5	EV-NK!D11327
EVFTA	2023	2023	11,6	EV-NK!E11327
EVFTA	2024	2024	5,8	EV-NK!F11327
EVFTA	2025	2025	0	EV-NK!G11327
EVFTA	2026	2026	0	EV-NK!H11327
EVFTA	2027	2027	0	EV-NK!I11327
UKVFTA	2022	2022	17,5	UKV!D11326
UKVFTA	2023	2023	11,6	UKV!E11326
UKVFTA	2024	2024	5,8	UKV!F11326
UKVFTA	2025	2025	0	UKV!G11326
UKVFTA	2026	2026	0	UKV!H11326

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11326
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11273
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11273
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11273
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11273
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11273
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11273
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11273
RCEP A	2022	2022	35	RCEPT-A!D11310
RCEP A	2023	2023	35	RCEPT-A!E11310
RCEP A	2024	2024	35	RCEPT-A!F11310
RCEP A	2025	2025	35	RCEPT-A!G11310
RCEP A	2026	2026	35	RCEPT-A!H11310
RCEP A	2027	2027	35	RCEPT-A!I11310
RCEP B	2022	2022	35	B!D11310
RCEP B	2023	2023	35	B!E11310
RCEP B	2024	2024	35	B!F11310
RCEP B	2025	2025	35	B!G11310
RCEP B	2026	2026	35	B!H11310
RCEP B	2027	2027	35	B!I11310
RCEP C	2022	2022	35	C!D11310
RCEP C	2023	2023	35	C!E11310
RCEP C	2024	2024	35	C!F11310
RCEP C	2025	2025	35	C!G11310
RCEP C	2026	2026	35	C!H11310
RCEP C	2027	2027	35	C!I11310

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D11309
RCEP D	2023	2023	35	D!E11309
RCEP D	2024	2024	35	D!F11309
RCEP D	2025	2025	35	D!G11309
RCEP D	2026	2026	35	D!H11309
RCEP D	2027	2027	35	D!I11309
RCEP E	2022	2022	35	E!D11313
RCEP E	2023	2023	35	E!E11313
RCEP E	2024	2024	35	E!F11313
RCEP E	2025	2025	35	E!G11313
RCEP E	2026	2026	35	E!H11313
RCEP E	2027	2027	35	E!I11313
RCEP F	2022	2022	35	F!D11310
RCEP F	2023	2023	35	F!E11310
RCEP F	2024	2024	35	F!F11310
RCEP F	2025	2025	35	F!G11310
RCEP F	2026	2026	35	F!H11310
RCEP F	2027	2027	35	F!I11310
VIFTA	2024	2024	31.5	VI!F10476
VIFTA	2025	2025	28	VI!G10476
VIFTA	2026	2026	24.5	VI!H10476
VIFTA	2027	2027	21	VI!I10476

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	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 7324.21 has 2 lines; 7324.21.10 is distinguished from its siblings by: Bathtubs having rectangular or oblong interior shape.	7324.21.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7324.21.10. 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 35% for 7324.21.10 was checked against BT2026 (cell BT2026!N11935), 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.