Vietnam Tariff Intelligence

HS 7324.21.90 detail

HS code	7324.21.90
Description	Sanitary ware and parts thereof, of iron or steel / - Baths: / - - Of cast iron, whether or not enamelled: / - - - Other
Unit	kg/chiếc
Generated	01/11/2026 02:04:51
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/73242190/

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!K11936
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N11936
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11936
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!E11293
ATIGA	2022	2022	0	AT!E11236
ATIGA	2023	2023	0	AT!F11236
ATIGA	2024	2024	0	AT!G11236
ATIGA	2025	2025	0	AT!H11236
ATIGA	2026	2026	0	AT!I11236
ATIGA	2027	2027	0	AT!J11236
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11288
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11288
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11288

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11288
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11288
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11288
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11292
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11242
AIFTA	30/12/2022	2022	5	AI!F11248
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11248
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11248
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11248
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11248
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11248
VKFTA	2022	2022	5	VK!E11279
VKFTA	2023	2023	5	VK!F11279
VKFTA	2024	2024	5	VK!G11279
VKFTA	2025	2025	5	VK!H11279
VKFTA	2026	2026	5	VK!I11279
VKFTA	2027	2027	5	VK!J11279
VCFTA	2022	2022	6	VC!D11326
VCFTA	2023	2023	3	VC!E11326
VCFTA	2024	2024	0	VC!F11326

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11326
VCFTA	2026	2026	0	VC!H11326
VCFTA	2027	2027	0	VC!I11326
VN-EAEU	2022	2022	9,5	EAV!D11311
VN-EAEU	2023	2023	6,4	EAV!E11311
VN-EAEU	2024	2024	3,2	EAV!F11311
VN-EAEU	2025	2025	0	EAV!G11311
VN-EAEU	2026	2026	0	EAV!H11311
VN-EAEU	2027	2027	0	EAV!I11311
AHKFTA	2022	2022	*	AKH!D11311
AHKFTA	2023	2023	*	AKH!E11311
AHKFTA	2024	2024	*	AKH!F11311
AHKFTA	2025	2025	*	AKH!G11311
AHKFTA	2026	2026	*	AKH!H11311
AHKFTA	2027	2027	*	AKH!I11311
EVFTA	2022	2022	17,5	EV-NK!D11328
EVFTA	2023	2023	11,6	EV-NK!E11328
EVFTA	2024	2024	5,8	EV-NK!F11328
EVFTA	2025	2025	0	EV-NK!G11328
EVFTA	2026	2026	0	EV-NK!H11328
EVFTA	2027	2027	0	EV-NK!I11328
UKVFTA	2022	2022	17,5	UKV!D11327
UKVFTA	2023	2023	11,6	UKV!E11327
UKVFTA	2024	2024	5,8	UKV!F11327
UKVFTA	2025	2025	0	UKV!G11327
UKVFTA	2026	2026	0	UKV!H11327

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11327
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11274
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11274
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11274
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11274
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11274
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11274
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11274
RCEP A	2022	2022	35	RCEPT-A!D11311
RCEP A	2023	2023	35	RCEPT-A!E11311
RCEP A	2024	2024	35	RCEPT-A!F11311
RCEP A	2025	2025	35	RCEPT-A!G11311
RCEP A	2026	2026	35	RCEPT-A!H11311
RCEP A	2027	2027	35	RCEPT-A!I11311
RCEP B	2022	2022	35	B!D11311
RCEP B	2023	2023	35	B!E11311
RCEP B	2024	2024	35	B!F11311
RCEP B	2025	2025	35	B!G11311
RCEP B	2026	2026	35	B!H11311
RCEP B	2027	2027	35	B!I11311
RCEP C	2022	2022	35	C!D11311
RCEP C	2023	2023	35	C!E11311
RCEP C	2024	2024	35	C!F11311
RCEP C	2025	2025	35	C!G11311
RCEP C	2026	2026	35	C!H11311
RCEP C	2027	2027	35	C!I11311

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D11310
RCEP D	2023	2023	35	D!E11310
RCEP D	2024	2024	35	D!F11310
RCEP D	2025	2025	35	D!G11310
RCEP D	2026	2026	35	D!H11310
RCEP D	2027	2027	35	D!I11310
RCEP E	2022	2022	35	E!D11314
RCEP E	2023	2023	35	E!E11314
RCEP E	2024	2024	35	E!F11314
RCEP E	2025	2025	35	E!G11314
RCEP E	2026	2026	35	E!H11314
RCEP E	2027	2027	35	E!I11314
RCEP F	2022	2022	35	F!D11311
RCEP F	2023	2023	35	F!E11311
RCEP F	2024	2024	35	F!F11311
RCEP F	2025	2025	35	F!G11311
RCEP F	2026	2026	35	F!H11311
RCEP F	2027	2027	35	F!I11311
VIFTA	2024	2024	31.5	VI!F10477
VIFTA	2025	2025	28	VI!G10477
VIFTA	2026	2026	24.5	VI!H10477
VIFTA	2027	2027	21	VI!I10477

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; 7324.21.90 is distinguished from its siblings by: Other.	7324.21.10 Bathtubs having rectangular or oblong interior shape	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 7324.21.90. 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 7324.21.90 was checked against BT2026 (cell BT2026!N11936), 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.