

## HS 7326.90.60 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 7326.90.60                                                                                                 |
| Description         | Other articles of iron or steel / - Other: / - - Bunsen burners                                            |
| Unit                | kg/chiếc                                                                                                   |
| Generated           | 31/10/2026 08:04:17                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/73269060/">https://vietnamtariff.com/hs-code/73269060/</a>      |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 22.5         | 22.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11969 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11969 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11969 |
| 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<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH)      | 0% (except KH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-ID)       | 0% (except ID) | 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 |
| 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 |
| VIFTA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| VCFTA          | 1            | 1%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 3            | 3%             | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5          | 7.5%           | 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) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2          | 8.2%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA          | 15           | 15%     | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E11328 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11271 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F11271 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G11271 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H11271 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I11271 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J11271 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E11323 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11323 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11323 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11323   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11323   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11323   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11324   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11324   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11324   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11324   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11324   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11324   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11327   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11277 |
| AIFTA   | 30/12/2022                             | 2022 | 16           | AI!F11283   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 15.5         | AI!G11283   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 15           | AI!H11283   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15           | AI!I11283   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15           | AI!J11283   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15           | AI!K11283   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11314   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F11314   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G11314   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H11314   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I11314   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J11314   |
| VCFTA   | 2022                                   | 2022 | 6            | VC!D11361   |
| VCFTA   | 2023                                   | 2023 | 5            | VC!E11361   |
| VCFTA   | 2024                                   | 2024 | 3            | VC!F11361   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 2            | VC!G11361    |
| VCFTA   | 2026   | 2026 | 1            | VC!H11361    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11361    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11346   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11346   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11346   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11346   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11346   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11346   |
| AHKFTA  | 2022   | 2022 | 9            | AKH!D11346   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E11346   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F11346   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G11346   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H11346   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11346   |
| EVFTA   | 2022   | 2022 | 7,5          | EV-NK!D11363 |
| EVFTA   | 2023   | 2023 | 5            | EV-NK!E11363 |
| EVFTA   | 2024   | 2024 | 2,5          | EV-NK!F11363 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G11363 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H11363 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I11363 |
| UKVFTA  | 2022   | 2022 | 7,5          | UKV!D11362   |
| UKVFTA  | 2023   | 2023 | 5            | UKV!E11362   |
| UKVFTA  | 2024   | 2024 | 2,5          | UKV!F11362   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G11362   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H11362   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I11362     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11309   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11309   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11309   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11309   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11309   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11309   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11309   |
| RCEP A | 2022   | 2022           | 13,5         | RCEPT-A!D11346 |
| RCEP A | 2023   | 2023           | 12           | RCEPT-A!E11346 |
| RCEP A | 2024   | 2024           | 10,5         | RCEPT-A!F11346 |
| RCEP A | 2025   | 2025           | 9            | RCEPT-A!G11346 |
| RCEP A | 2026   | 2026           | 7,5          | RCEPT-A!H11346 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I11346 |
| RCEP B | 2022   | 2022           | 13,5         | B!D11346       |
| RCEP B | 2023   | 2023           | 12           | B!E11346       |
| RCEP B | 2024   | 2024           | 10,5         | B!F11346       |
| RCEP B | 2025   | 2025           | 9            | B!G11346       |
| RCEP B | 2026   | 2026           | 7,5          | B!H11346       |
| RCEP B | 2027   | 2027           | 6            | B!I11346       |
| RCEP C | 2022   | 2022           | 13,5         | C!D11346       |
| RCEP C | 2023   | 2023           | 12           | C!E11346       |
| RCEP C | 2024   | 2024           | 10,5         | C!F11346       |
| RCEP C | 2025   | 2025           | 9            | C!G11346       |
| RCEP C | 2026   | 2026           | 7,5          | C!H11346       |
| RCEP C | 2027   | 2027           | 6            | C!I11346       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 13,6         | D!D11345  |
| RCEP D | 2023   | 2023 | 12,3         | D!E11345  |
| RCEP D | 2024   | 2024 | 10,9         | D!F11345  |
| RCEP D | 2025   | 2025 | 9,5          | D!G11345  |
| RCEP D | 2026   | 2026 | 8,2          | D!H11345  |
| RCEP D | 2027   | 2027 | 6,8          | D!I11345  |
| RCEP E | 2022   | 2022 | 13,5         | E!D11349  |
| RCEP E | 2023   | 2023 | 12           | E!E11349  |
| RCEP E | 2024   | 2024 | 10,5         | E!F11349  |
| RCEP E | 2025   | 2025 | 9            | E!G11349  |
| RCEP E | 2026   | 2026 | 7,5          | E!H11349  |
| RCEP E | 2027   | 2027 | 6            | E!I11349  |
| RCEP F | 2022   | 2022 | 13,5         | F!D11346  |
| RCEP F | 2023   | 2023 | 12           | F!E11346  |
| RCEP F | 2024   | 2024 | 10,5         | F!F11346  |
| RCEP F | 2025   | 2025 | 9            | F!G11346  |
| RCEP F | 2026   | 2026 | 7,5          | F!H11346  |
| RCEP F | 2027   | 2027 | 6            | F!I11346  |
| VIFTA  | 2024   | 2024 | 10           | VI!F10510 |
| VIFTA  | 2025   | 2025 | 5            | VI!G10510 |
| VIFTA  | 2026   | 2026 | 0            | VI!H10510 |
| VIFTA  | 2027   | 2027 | 0            | VI!I10510 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                          |                                                                                                                                                                                                                                                                                                            |                |                                                                                                              |                                        |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15%                                                                                                                                                                                                                                                                                                    |                | 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 7326.90 has 7 lines; 7326.90.60 is distinguished from its siblings by: Bunsen burners.                                        | 7326.90.10 Ships' rudders; 7326.90.20 Spouts and cups for latex collection; 7326.90.30 Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings; 7326.90.70 Horseshoes; riding boot spurs; 7326.90.91 Cigarette cases and boxes; 7326.90.99 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 7326.90.60. 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 15% for 7326.90.60 was checked against BT2026 (cell BT2026!N11969), 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 |

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.