Vietnam Tariff Intelligence

HS 7007.21.90 detail

HS code	7007.21.90
Description	Safety glass, consisting of toughened (tempered) or laminated glass / - Laminated safety glass: / - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: / - - - Other
Unit	kg/chiếc
Generated	05/11/2026 12:27:16
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/70072190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10496
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N10496
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10496
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
ACFTA	0	0%	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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1.7%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E9976
ATIGA	2022	2022	0	AT!E9927
ATIGA	2023	2023	0	AT!F9927
ATIGA	2024	2024	0	AT!G9927
ATIGA	2025	2025	0	AT!H9927
ATIGA	2026	2026	0	AT!I9927
ATIGA	2027	2027	0	AT!J9927
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9979
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9979
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9979

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9979
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9979
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9979
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9980
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9980
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9980
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9980
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9980
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9980
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9981
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9933
AIFTA	30/12/2022	2022	*	AI!F9939
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G9939
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H9939
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I9939
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J9939
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K9939
VKFTA	2022	2022	0	VK!E9964
VKFTA	2023	2023	0	VK!F9964
VKFTA	2024	2024	0	VK!G9964
VKFTA	2025	2025	0	VK!H9964
VKFTA	2026	2026	0	VK!I9964
VKFTA	2027	2027	0	VK!J9964
VCFTA	2022	2022	3	VC!D10011
VCFTA	2023	2023	3	VC!E10011
VCFTA	2024	2024	0	VC!F10011

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10011
VCFTA	2026	2026	0	VC!H10011
VCFTA	2027	2027	0	VC!I10011
VN-EAEU	2022	2022	0	EAV!D10002
VN-EAEU	2023	2023	0	EAV!E10002
VN-EAEU	2024	2024	0	EAV!F10002
VN-EAEU	2025	2025	0	EAV!G10002
VN-EAEU	2026	2026	0	EAV!H10002
VN-EAEU	2027	2027	0	EAV!I10002
AHKFTA	2022	2022	2	AKH!D10002
AHKFTA	2023	2023	1	AKH!E10002
AHKFTA	2024	2024	1	AKH!F10002
AHKFTA	2025	2025	1	AKH!G10002
AHKFTA	2026	2026	1	AKH!H10002
AHKFTA	2027	2027	0	AKH!I10002
EVFTA	2022	2022	0	EV-NK!D10013
EVFTA	2023	2023	0	EV-NK!E10013
EVFTA	2024	2024	0	EV-NK!F10013
EVFTA	2025	2025	0	EV-NK!G10013
EVFTA	2026	2026	0	EV-NK!H10013
EVFTA	2027	2027	0	EV-NK!I10013
UKVFTA	2022	2022	0	UKV!D10012
UKVFTA	2023	2023	0	UKV!E10012
UKVFTA	2024	2024	0	UKV!F10012
UKVFTA	2025	2025	0	UKV!G10012
UKVFTA	2026	2026	0	UKV!H10012

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10012
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9959
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9959
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9959
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9959
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9959
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9959
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9959
RCEP A	2022	2022	0	RCEPT-A!D9996
RCEP A	2023	2023	0	RCEPT-A!E9996
RCEP A	2024	2024	0	RCEPT-A!F9996
RCEP A	2025	2025	0	RCEPT-A!G9996
RCEP A	2026	2026	0	RCEPT-A!H9996
RCEP A	2027	2027	0	RCEPT-A!I9996
RCEP B	2022	2022	0	B!D9996
RCEP B	2023	2023	0	B!E9996
RCEP B	2024	2024	0	B!F9996
RCEP B	2025	2025	0	B!G9996
RCEP B	2026	2026	0	B!H9996
RCEP B	2027	2027	0	B!I9996
RCEP C	2022	2022	0	C!D9996
RCEP C	2023	2023	0	C!E9996
RCEP C	2024	2024	0	C!F9996
RCEP C	2025	2025	0	C!G9996
RCEP C	2026	2026	0	C!H9996
RCEP C	2027	2027	0	C!I9996

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9995
RCEP D	2023	2023	0	D!E9995
RCEP D	2024	2024	0	D!F9995
RCEP D	2025	2025	0	D!G9995
RCEP D	2026	2026	0	D!H9995
RCEP D	2027	2027	0	D!I9995
RCEP E	2022	2022	0	E!D9999
RCEP E	2023	2023	0	E!E9999
RCEP E	2024	2024	0	E!F9999
RCEP E	2025	2025	0	E!G9999
RCEP E	2026	2026	0	E!H9999
RCEP E	2027	2027	0	E!I9999
RCEP F	2022	2022	0	F!D9996
RCEP F	2023	2023	0	F!E9996
RCEP F	2024	2024	0	F!F9996
RCEP F	2025	2025	0	F!G9996
RCEP F	2026	2026	0	F!H9996
RCEP F	2027	2027	0	F!I9996
VIFTA	2024	2024	2.6	VI!F9243
VIFTA	2025	2025	2.1	VI!G9243
VIFTA	2026	2026	1.7	VI!H9243
VIFTA	2027	2027	1.3	VI!I9243

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7007.21 has 3 lines; 7007.21.90 is distinguished from its siblings by: Other.	7007.21.10 Suitable for vehicles of Chapter 87; 7007.21.20 Suitable for aircraft or spacecraft of Chapter 88	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	7007.21.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7007.21.90	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
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 7007.21.90. 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 3% for 7007.21.90 was checked against BT2026 (cell BT2026!N10496), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.