Vietnam Tariff Intelligence

HS 7208.39.40 detail

HS code	7208.39.40
Description	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated / - Other, in coils, not further worked than hot-rolled: / - - Of a thickness of less than 3 mm: / - - - Of a thickness more than 2 mm, maximum tensile strength of 550 Mpa and of a width not exceeding 1,250 mm
Unit	kg
Generated	09/11/2026 03:31:58
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/72083940/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11027
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11027
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11027
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 (-MY, PH, TH)	0% (except MY, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MM, PH)	0% (except ID, MM, PH)	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

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
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 (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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!E10338
ATIGA	2022	2022	0	AT!E10289
ATIGA	2023	2023	0	AT!F10289
ATIGA	2024	2024	0	AT!G10289
ATIGA	2025	2025	0	AT!H10289
ATIGA	2026	2026	0	AT!I10289
ATIGA	2027	2027	0	AT!J10289
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E10341
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F10341
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G10341
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H10341

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I10341
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J10341
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10342
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10342
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10342
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10342
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10342
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10342
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10343
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10295
AIFTA	30/12/2022	2022	*	AI!F10301
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10301
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10301
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10301
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10301
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10301
VKFTA	2022	2022	0	VK!E10326
VKFTA	2023	2023	0	VK!F10326
VKFTA	2024	2024	0	VK!G10326
VKFTA	2025	2025	0	VK!H10326
VKFTA	2026	2026	0	VK!I10326
VKFTA	2027	2027	0	VK!J10326
VCFTA	2022	2022	2	VC!D10379
VCFTA	2023	2023	1	VC!E10379
VCFTA	2024	2024	0	VC!F10379
VCFTA	2025	2025	0	VC!G10379

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H10379
VCFTA	2027	2027	0	VC!I10379
VN-EAEU	2022	2022	0	EAV!D10364
VN-EAEU	2023	2023	0	EAV!E10364
VN-EAEU	2024	2024	0	EAV!F10364
VN-EAEU	2025	2025	0	EAV!G10364
VN-EAEU	2026	2026	0	EAV!H10364
VN-EAEU	2027	2027	0	EAV!I10364
AHKFTA	2022	2022	0	AKH!D10364
AHKFTA	2023	2023	0	AKH!E10364
AHKFTA	2024	2024	0	AKH!F10364
AHKFTA	2025	2025	0	AKH!G10364
AHKFTA	2026	2026	0	AKH!H10364
AHKFTA	2027	2027	0	AKH!I10364
EVFTA	2022	2022	0	EV-NK!D10381
EVFTA	2023	2023	0	EV-NK!E10381
EVFTA	2024	2024	0	EV-NK!F10381
EVFTA	2025	2025	0	EV-NK!G10381
EVFTA	2026	2026	0	EV-NK!H10381
EVFTA	2027	2027	0	EV-NK!I10381
UKVFTA	2022	2022	0	UKV!D10380
UKVFTA	2023	2023	0	UKV!E10380
UKVFTA	2024	2024	0	UKV!F10380
UKVFTA	2025	2025	0	UKV!G10380
UKVFTA	2026	2026	0	UKV!H10380
UKVFTA	2027	2027	0	UKV!I10380

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10321
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10321
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10321
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10321
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10321
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10321
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10321
RCEP A	2022	2022	0	RCEPT-A!D10358
RCEP A	2023	2023	0	RCEPT-A!E10358
RCEP A	2024	2024	0	RCEPT-A!F10358
RCEP A	2025	2025	0	RCEPT-A!G10358
RCEP A	2026	2026	0	RCEPT-A!H10358
RCEP A	2027	2027	0	RCEPT-A!I10358
RCEP B	2022	2022	0	B!D10358
RCEP B	2023	2023	0	B!E10358
RCEP B	2024	2024	0	B!F10358
RCEP B	2025	2025	0	B!G10358
RCEP B	2026	2026	0	B!H10358
RCEP B	2027	2027	0	B!I10358
RCEP C	2022	2022	0	C!D10358
RCEP C	2023	2023	0	C!E10358
RCEP C	2024	2024	0	C!F10358
RCEP C	2025	2025	0	C!G10358
RCEP C	2026	2026	0	C!H10358
RCEP C	2027	2027	0	C!I10358
RCEP D	2022	2022	0	D!D10357

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E10357
RCEP D	2024	2024	0	D!F10357
RCEP D	2025	2025	0	D!G10357
RCEP D	2026	2026	0	D!H10357
RCEP D	2027	2027	0	D!I10357
RCEP E	2022	2022	0	E!D10361
RCEP E	2023	2023	0	E!E10361
RCEP E	2024	2024	0	E!F10361
RCEP E	2025	2025	0	E!G10361
RCEP E	2026	2026	0	E!H10361
RCEP E	2027	2027	0	E!I10361
RCEP F	2022	2022	0	F!D10358
RCEP F	2023	2023	0	F!E10358
RCEP F	2024	2024	0	F!F10358
RCEP F	2025	2025	0	F!G10358
RCEP F	2026	2026	0	F!H10358
RCEP F	2027	2027	0	F!I10358
VIFTA	2024	2024	0	VI!F9575
VIFTA	2025	2025	0	VI!G9575
VIFTA	2026	2026	0	VI!H9575
VIFTA	2027	2027	0	VI!I9575

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7208.39 has 5 lines; 7208.39.40 is distinguished from its siblings by: Of a thickness more than 2 mm, maximum tensile strength of 550 Mpa and of a width not exceeding 1,250 mm.	7208.39.10 Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less; 7208.39.20 Containing by weight less than 0.6% of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm; 7208.39.30 Containing by weight 0.6% or more of carbon and of a thickness not exceeding 1.5 mm; 7208.39.90 Other	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	7208.39.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7208.39.40	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng không gia công quá mức cuộn nóng, chưa được dát phủ, mạ hoặc tráng > Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng. Gồm: Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, dạng cuộn, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng; Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, dạng không cuộn, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required

TR-003	YELLOW	Trade remedy exists for other origins	Anti-circumvention: Một số sản phẩm thép cán nóng – applies to CN (3176/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-08 · Áp dụng biện pháp chống lẩn tránh PVTM đối với Một số sản phẩm thép cán nóng (CN)	3176/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 7208.39.40 was checked against BT2026 (cell BT2026!N11027), 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
AD BP chống lẩn tránh PVTM đối với Một số SP thép cán nóng (CN) (3176/QĐ-BCT-2025)

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.