Vietnam Tariff Intelligence

HS 7323.10.00 detail

HS code	7323.10.00
Description	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel / - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like
Unit	kg/chiếc
Generated	09/11/2026 18:49:42
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/73231000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11913
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N11913
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11913
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11269

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11212
ATIGA	2023	2023	0	AT!F11212
ATIGA	2024	2024	0	AT!G11212
ATIGA	2025	2025	0	AT!H11212
ATIGA	2026	2026	0	AT!I11212
ATIGA	2027	2027	0	AT!J11212
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11264
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11264
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11264
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11264
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11264
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11264
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11265
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11265
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11265
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11265
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11265
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11265
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11268
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11218
AIFTA	30/12/2022	2022	0	AI!F11224
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11224
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11224
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11224
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11224
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11224

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11255
VKFTA	2023	2023	0	VK!F11255
VKFTA	2024	2024	0	VK!G11255
VKFTA	2025	2025	0	VK!H11255
VKFTA	2026	2026	0	VK!I11255
VKFTA	2027	2027	0	VK!J11255
VCFTA	2022	2022	5	VC!D11302
VCFTA	2023	2023	2	VC!E11302
VCFTA	2024	2024	0	VC!F11302
VCFTA	2025	2025	0	VC!G11302
VCFTA	2026	2026	0	VC!H11302
VCFTA	2027	2027	0	VC!I11302
VN-EAEU	2022	2022	6,8	EAV!D11287
VN-EAEU	2023	2023	4,5	EAV!E11287
VN-EAEU	2024	2024	2,3	EAV!F11287
VN-EAEU	2025	2025	0	EAV!G11287
VN-EAEU	2026	2026	0	EAV!H11287
VN-EAEU	2027	2027	0	EAV!I11287
AHKFTA	2022	2022	15	AKH!D11287
AHKFTA	2023	2023	10	AKH!E11287
AHKFTA	2024	2024	10	AKH!F11287
AHKFTA	2025	2025	5	AKH!G11287
AHKFTA	2026	2026	5	AKH!H11287
AHKFTA	2027	2027	0	AKH!I11287
EVFTA	2022	2022	12,5	EV-NK!D11304
EVFTA	2023	2023	8,3	EV-NK!E11304

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	4,1	EV-NK!F11304
EVFTA	2025	2025	0	EV-NK!G11304
EVFTA	2026	2026	0	EV-NK!H11304
EVFTA	2027	2027	0	EV-NK!I11304
UKVFTA	2022	2022	12,5	UKV!D11303
UKVFTA	2023	2023	8,3	UKV!E11303
UKVFTA	2024	2024	4,1	UKV!F11303
UKVFTA	2025	2025	0	UKV!G11303
UKVFTA	2026	2026	0	UKV!H11303
UKVFTA	2027	2027	0	UKV!I11303
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11250
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11250
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11250
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11250
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11250
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11250
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11250
RCEP A	2022	2022	0	RCEPT-A!D11287
RCEP A	2023	2023	0	RCEPT-A!E11287
RCEP A	2024	2024	0	RCEPT-A!F11287
RCEP A	2025	2025	0	RCEPT-A!G11287
RCEP A	2026	2026	0	RCEPT-A!H11287
RCEP A	2027	2027	0	RCEPT-A!I11287
RCEP B	2022	2022	0	B!D11287
RCEP B	2023	2023	0	B!E11287
RCEP B	2024	2024	0	B!F11287

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11287
RCEP B	2026	2026	0	B!H11287
RCEP B	2027	2027	0	B!I11287
RCEP C	2022	2022	0	C!D11287
RCEP C	2023	2023	0	C!E11287
RCEP C	2024	2024	0	C!F11287
RCEP C	2025	2025	0	C!G11287
RCEP C	2026	2026	0	C!H11287
RCEP C	2027	2027	0	C!I11287
RCEP D	2022	2022	0	D!D11286
RCEP D	2023	2023	0	D!E11286
RCEP D	2024	2024	0	D!F11286
RCEP D	2025	2025	0	D!G11286
RCEP D	2026	2026	0	D!H11286
RCEP D	2027	2027	0	D!I11286
RCEP E	2022	2022	0	E!D11290
RCEP E	2023	2023	0	E!E11290
RCEP E	2024	2024	0	E!F11290
RCEP E	2025	2025	0	E!G11290
RCEP E	2026	2026	0	E!H11290
RCEP E	2027	2027	0	E!I11290
RCEP F	2022	2022	0	F!D11287
RCEP F	2023	2023	0	F!E11287
RCEP F	2024	2024	0	F!F11287
RCEP F	2025	2025	0	F!G11287
RCEP F	2026	2026	0	F!H11287

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11287
VIFTA	2024	2024	21,4	VI!F10454
VIFTA	2025	2025	17.9	VI!G10454
VIFTA	2026	2026	14.3	VI!H10454
VIFTA	2027	2027	10.7	VI!I10454

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 7323.10.00. 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 25% for 7323.10.00 was checked against BT2026 (cell BT2026!N11913), 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)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.