Vietnam Tariff Intelligence

HS 7326.90.99 detail

HS code	7326.90.99
Description	Other articles of iron or steel / - Other: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	08/11/2026 12:57:06
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/73269099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11973
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11973
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11973
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 (-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
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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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)		0	AC!E11332
ATIGA	2022	2022	0	AT!E11275
ATIGA	2023	2023	0	AT!F11275
ATIGA	2024	2024	0	AT!G11275
ATIGA	2025	2025	0	AT!H11275
ATIGA	2026	2026	0	AT!I11275
ATIGA	2027	2027	0	AT!J11275
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11327
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11327
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11327

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11327
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11327
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11327
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11328
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11328
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11328
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11328
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11328
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11328
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11331
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11281
AIFTA	30/12/2022	2022	16	AI!F11287
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G11287
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H11287
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I11287
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J11287
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K11287
VKFTA	2022	2022		VK!11318
VKFTA	2023	2023		VK!11318
VKFTA	2024	2024		VK!11318
VKFTA	2025	2025		VK!11318
VKFTA	2026	2026		VK!11318
VKFTA	2027	2027		VK!11318
VCFTA	2022	2022	0	VC!D11365
VCFTA	2023	2023	0	VC!E11365
VCFTA	2024	2024	0	VC!F11365

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11365
VCFTA	2026	2026	0	VC!H11365
VCFTA	2027	2027	0	VC!I11365
VN-EAEU	2022	2022	0	EAV!D11350
VN-EAEU	2023	2023	0	EAV!E11350
VN-EAEU	2024	2024	0	EAV!F11350
VN-EAEU	2025	2025	0	EAV!G11350
VN-EAEU	2026	2026	0	EAV!H11350
VN-EAEU	2027	2027	0	EAV!I11350
AHKFTA	2022	2022	*	AKH!D11350
AHKFTA	2023	2023	*	AKH!E11350
AHKFTA	2024	2024	*	AKH!F11350
AHKFTA	2025	2025	*	AKH!G11350
AHKFTA	2026	2026	*	AKH!H11350
AHKFTA	2027	2027	*	AKH!I11350
EVFTA	2022	2022	7,5	EV-NK!D11367
EVFTA	2023	2023	5	EV-NK!E11367
EVFTA	2024	2024	2,5	EV-NK!F11367
EVFTA	2025	2025	0	EV-NK!G11367
EVFTA	2026	2026	0	EV-NK!H11367
EVFTA	2027	2027	0	EV-NK!I11367
UKVFTA	2022	2022	7,5	UKV!D11366
UKVFTA	2023	2023	5	UKV!E11366
UKVFTA	2024	2024	2,5	UKV!F11366
UKVFTA	2025	2025	0	UKV!G11366
UKVFTA	2026	2026	0	UKV!H11366

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11366
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11313
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11313
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11313
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11313
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11313
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11313
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11313
RCEP A	2022	2022	0	RCEPT-A!D11350
RCEP A	2023	2023	0	RCEPT-A!E11350
RCEP A	2024	2024	0	RCEPT-A!F11350
RCEP A	2025	2025	0	RCEPT-A!G11350
RCEP A	2026	2026	0	RCEPT-A!H11350
RCEP A	2027	2027	0	RCEPT-A!I11350
RCEP B	2022	2022	0	B!D11350
RCEP B	2023	2023	0	B!E11350
RCEP B	2024	2024	0	B!F11350
RCEP B	2025	2025	0	B!G11350
RCEP B	2026	2026	0	B!H11350
RCEP B	2027	2027	0	B!I11350
RCEP C	2022	2022	0	C!D11350
RCEP C	2023	2023	0	C!E11350
RCEP C	2024	2024	0	C!F11350
RCEP C	2025	2025	0	C!G11350
RCEP C	2026	2026	0	C!H11350
RCEP C	2027	2027	0	C!I11350

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11349
RCEP D	2023	2023	0	D!E11349
RCEP D	2024	2024	0	D!F11349
RCEP D	2025	2025	0	D!G11349
RCEP D	2026	2026	0	D!H11349
RCEP D	2027	2027	0	D!I11349
RCEP E	2022	2022	0	E!D11353
RCEP E	2023	2023	0	E!E11353
RCEP E	2024	2024	0	E!F11353
RCEP E	2025	2025	0	E!G11353
RCEP E	2026	2026	0	E!H11353
RCEP E	2027	2027	0	E!I11353
RCEP F	2022	2022	0	F!D11350
RCEP F	2023	2023	0	F!E11350
RCEP F	2024	2024	0	F!F11350
RCEP F	2025	2025	0	F!G11350
RCEP F	2026	2026	0	F!H11350
RCEP F	2027	2027	0	F!I11350
VIFTA	2024	2024	8	VI!F10514
VIFTA	2025	2025	6	VI!G10514
VIFTA	2026	2026	4	VI!H10514
VIFTA	2027	2027	2	VI!I10514

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): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 7326.90.99 is distinguished from its siblings by: Other.	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; 7326.90.60 Bunsen burners; 7326.90.70 Horseshoes; riding boot spurs; 7326.90.91 Cigarette cases and boxes	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Bán thành phẩm và dịch vụ đúc gang, thép > Khuôn đúc bằng gang, thép. (Tham chiếu mã HS 8 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
HS-005	BLUE	Chapter 98 equivalent exists	7326.90.99 corresponds to Chapter 98 code 9834.12.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Nguyên liệu, vật tư, linh kiện và bộ phận phụ trợ để sản xuất các sản phẩm CNTT trọng điểm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7326.90.99. 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 10% for 7326.90.99 was checked against BT2026 (cell BT2026!N11973), 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
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.