Vietnam Tariff Intelligence

HS 7214.99.91 detail

HS code	7214.99.91
Description	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling / - Other: / - - Other: / - - - Other: / - - - - Containing by weight less than 0.38% of carbon, not more than 0.05% of phosphorus and not more than 0.05% of sulphur
Unit	kg
Generated	11/11/2026 20:35:04
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://mail.vietnamtariff.com/hs-code/72149991/

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!K11297
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11297
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11297
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

ACFTA	0 (-MY)	0% (except MY)	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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
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!E10614
ATIGA	2022	2022	0	AT!E10565
ATIGA	2023	2023	0	AT!F10565
ATIGA	2024	2024	0	AT!G10565
ATIGA	2025	2025	0	AT!H10565
ATIGA	2026	2026	0	AT!I10565
ATIGA	2027	2027	0	AT!J10565
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10617
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10617
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10617
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10617

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10617
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10617
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10618
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10618
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10618
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10618
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10618
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10618
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F10619
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10571
AIFTA	30/12/2022	2022	*	AI!F10577
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10577
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10577
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10577
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10577
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10577
VKFTA	2022	2022	0	VK!E10604
VKFTA	2023	2023	0	VK!F10604
VKFTA	2024	2024	0	VK!G10604
VKFTA	2025	2025	0	VK!H10604
VKFTA	2026	2026	0	VK!I10604
VKFTA	2027	2027	0	VK!J10604
VCFTA	2022	2022	5	VC!D10655
VCFTA	2023	2023	5	VC!E10655
VCFTA	2024	2024	5	VC!F10655
VCFTA	2025	2025	5	VC!G10655

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	5	VC!H10655
VCFTA	2027	2027	5	VC!I10655
VN-EAEU	2022	2022	0	EAV!D10640
VN-EAEU	2023	2023	0	EAV!E10640
VN-EAEU	2024	2024	0	EAV!F10640
VN-EAEU	2025	2025	0	EAV!G10640
VN-EAEU	2026	2026	0	EAV!H10640
VN-EAEU	2027	2027	0	EAV!I10640
AHKFTA	2022	2022	0	AKH!D10640
AHKFTA	2023	2023	0	AKH!E10640
AHKFTA	2024	2024	0	AKH!F10640
AHKFTA	2025	2025	0	AKH!G10640
AHKFTA	2026	2026	0	AKH!H10640
AHKFTA	2027	2027	0	AKH!I10640
EVFTA	2022	2022	0	EV-NK!D10657
EVFTA	2023	2023	0	EV-NK!E10657
EVFTA	2024	2024	0	EV-NK!F10657
EVFTA	2025	2025	0	EV-NK!G10657
EVFTA	2026	2026	0	EV-NK!H10657
EVFTA	2027	2027	0	EV-NK!I10657
UKVFTA	2022	2022	0	UKV!D10656
UKVFTA	2023	2023	0	UKV!E10656
UKVFTA	2024	2024	0	UKV!F10656
UKVFTA	2025	2025	0	UKV!G10656
UKVFTA	2026	2026	0	UKV!H10656
UKVFTA	2027	2027	0	UKV!I10656

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10603
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10603
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10603
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10603
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10603
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10603
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10603
RCEP A	2022	2022	0	RCEPT-A!D10640
RCEP A	2023	2023	0	RCEPT-A!E10640
RCEP A	2024	2024	0	RCEPT-A!F10640
RCEP A	2025	2025	0	RCEPT-A!G10640
RCEP A	2026	2026	0	RCEPT-A!H10640
RCEP A	2027	2027	0	RCEPT-A!I10640
RCEP B	2022	2022	0	B!D10640
RCEP B	2023	2023	0	B!E10640
RCEP B	2024	2024	0	B!F10640
RCEP B	2025	2025	0	B!G10640
RCEP B	2026	2026	0	B!H10640
RCEP B	2027	2027	0	B!I10640
RCEP C	2022	2022	0	C!D10640
RCEP C	2023	2023	0	C!E10640
RCEP C	2024	2024	0	C!F10640
RCEP C	2025	2025	0	C!G10640
RCEP C	2026	2026	0	C!H10640
RCEP C	2027	2027	0	C!I10640
RCEP D	2022	2022	0	D!D10639

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E10639
RCEP D	2024	2024	0	D!F10639
RCEP D	2025	2025	0	D!G10639
RCEP D	2026	2026	0	D!H10639
RCEP D	2027	2027	0	D!I10639
RCEP E	2022	2022	0	E!D10643
RCEP E	2023	2023	0	E!E10643
RCEP E	2024	2024	0	E!F10643
RCEP E	2025	2025	0	E!G10643
RCEP E	2026	2026	0	E!H10643
RCEP E	2027	2027	0	E!I10643
RCEP F	2022	2022	0	F!D10640
RCEP F	2023	2023	0	F!E10640
RCEP F	2024	2024	0	F!F10640
RCEP F	2025	2025	0	F!G10640
RCEP F	2026	2026	0	F!H10640
RCEP F	2027	2027	0	F!I10640
VIFTA	2024	2024	0	VI!F9845
VIFTA	2025	2025	0	VI!G9845
VIFTA	2026	2026	0	VI!H9845
VIFTA	2027	2027	0	VI!I9845

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): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	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	AKFTA 5%, VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 7214.99 has 6 lines; 7214.99.91 is distinguished from its siblings by: Containing by weight less than 0.38% of carbon, not more than 0.05% of phosphorus and not more than 0.05% of sulphur.	7214.99.11 Containing by weight less than 1.15% of manganese; 7214.99.19 Other; 7214.99.92 Containing by weight 0.38% or more of carbon and less than 1.15% of manganese; 7214.99.93 Containing by weight 0.17% or more but less than 0.46% of carbon and 1.2% or more but less than 1.65% of manganese; 7214.99.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm Thép dạng thanh, que, dạng góc, khuôn hình cán nóng > Thép hợp kim ở dạng thanh và que khác, chưa được gia công quá mức rèn, cán nóng, kéo nóng hoặc ép đùn nóng, nhưng kể cả những dạng này được xoắn sau khi cán. Gồm: Thanh, que thép không hợp kim mới chỉ qua rèn, cán nóng, kéo nóng hoặc ép đùn nóng, kể cả công đoạn xoắn sau khi nóng; Thanh, que thép không hợp kim, tạo hình nguội (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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7214.99.91. 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 0% for 7214.99.91 was checked against BT2026 (cell BT2026!N11297), 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
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.