Vietnam Tariff Intelligence

HS 7216.21.90 detail

HS code	7216.21.90
Description	Angles, shapes and sections of iron or non-alloy steel / - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: / - - L sections: / - - - Other
Unit	kg
Generated	10/11/2026 22:00:13
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/72162190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11320
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11320
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11320
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	15	15%	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
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
VCFTA	30	30%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		15	AC!E10639
ATIGA	2022	2022	0	AT!E10590
ATIGA	2023	2023	0	AT!F10590
ATIGA	2024	2024	0	AT!G10590
ATIGA	2025	2025	0	AT!H10590
ATIGA	2026	2026	0	AT!I10590
ATIGA	2027	2027	0	AT!J10590
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10642

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10642
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F10644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10596
AIFTA	30/12/2022	2022	*	AI!F10602
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10602
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10602
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10602
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10602
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10602
VKFTA	2022	2022	10	VK!E10629
VKFTA	2023	2023	10	VK!F10629
VKFTA	2024	2024	10	VK!G10629
VKFTA	2025	2025	10	VK!H10629
VKFTA	2026	2026	10	VK!I10629
VKFTA	2027	2027	10	VK!J10629
VCFTA	2022	2022	37	VC!D10680
VCFTA	2023	2023	37	VC!E10680
VCFTA	2024	2024	30	VC!F10680

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	30	VC!G10680
VCFTA	2026	2026	30	VC!H10680
VCFTA	2027	2027	30	VC!I10680
VN-EAEU	2022	2022	2,7	EAV!D10665
VN-EAEU	2023	2023	1,8	EAV!E10665
VN-EAEU	2024	2024	0,9	EAV!F10665
VN-EAEU	2025	2025	0	EAV!G10665
VN-EAEU	2026	2026	0	EAV!H10665
VN-EAEU	2027	2027	0	EAV!I10665
AHKFTA	2022	2022	*	AKH!D10665
AHKFTA	2023	2023	*	AKH!E10665
AHKFTA	2024	2024	*	AKH!F10665
AHKFTA	2025	2025	*	AKH!G10665
AHKFTA	2026	2026	*	AKH!H10665
AHKFTA	2027	2027	*	AKH!I10665
EVFTA	2022	2022	7,2	EV-NK!D10682
EVFTA	2023	2023	6,3	EV-NK!E10682
EVFTA	2024	2024	5,4	EV-NK!F10682
EVFTA	2025	2025	4,5	EV-NK!G10682
EVFTA	2026	2026	3,6	EV-NK!H10682
EVFTA	2027	2027	2,7	EV-NK!I10682
UKVFTA	2022	2022	7,2	UKV!D10681
UKVFTA	2023	2023	6,3	UKV!E10681
UKVFTA	2024	2024	5,4	UKV!F10681
UKVFTA	2025	2025	4,5	UKV!G10681
UKVFTA	2026	2026	3,6	UKV!H10681

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I10681
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D10628
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E10628
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F10628
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G10628
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H10628
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I10628
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J10628
RCEP A	2022	2022	12	RCEPT-A!D10665
RCEP A	2023	2023	12	RCEPT-A!E10665
RCEP A	2024	2024	12	RCEPT-A!F10665
RCEP A	2025	2025	12	RCEPT-A!G10665
RCEP A	2026	2026	12	RCEPT-A!H10665
RCEP A	2027	2027	12	RCEPT-A!I10665
RCEP B	2022	2022	12	B!D10665
RCEP B	2023	2023	12	B!E10665
RCEP B	2024	2024	12	B!F10665
RCEP B	2025	2025	12	B!G10665
RCEP B	2026	2026	12	B!H10665
RCEP B	2027	2027	12	B!I10665
RCEP C	2022	2022	12	C!D10665
RCEP C	2023	2023	12	C!E10665
RCEP C	2024	2024	12	C!F10665
RCEP C	2025	2025	12	C!G10665
RCEP C	2026	2026	12	C!H10665
RCEP C	2027	2027	12	C!I10665

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	12	D!D10664
RCEP D	2023	2023	12	D!E10664
RCEP D	2024	2024	12	D!F10664
RCEP D	2025	2025	12	D!G10664
RCEP D	2026	2026	12	D!H10664
RCEP D	2027	2027	12	D!I10664
RCEP E	2022	2022	12	E!D10668
RCEP E	2023	2023	12	E!E10668
RCEP E	2024	2024	12	E!F10668
RCEP E	2025	2025	12	E!G10668
RCEP E	2026	2026	12	E!H10668
RCEP E	2027	2027	12	E!I10668
RCEP F	2022	2022	12	F!D10665
RCEP F	2023	2023	12	F!E10665
RCEP F	2024	2024	12	F!F10665
RCEP F	2025	2025	12	F!G10665
RCEP F	2026	2026	12	F!H10665
RCEP F	2027	2027	12	F!I10665
VIFTA	2024	2024	*	VI!F9868
VIFTA	2025	2025	*	VI!G9868
VIFTA	2026	2026	*	VI!H9868
VIFTA	2027	2027	*	VI!I9868

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-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 15%, VCFTA 30%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 7216.21 has 2 lines; 7216.21.90 is distinguished from its siblings by: Other.	7216.21.10 Containing by weight less than 0.6% of carbon	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 dạng góc, khuôn, hình (trừ vật liệu xây dựng và góc, khuôn, hình đã được hàn). Gồm: Thép không hợp kim dạng góc, khuôn, hình; Thép không gỉ dạng góc, khuôn, hình; Thép hợp kim khác dạng góc, khuôn, hình (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 7216.21.90. 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 15% for 7216.21.90 was checked against BT2026 (cell BT2026!N11320), 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.