Vietnam Tariff Intelligence

HS 7226.91.90 detail

HS code	7226.91.90
Description	Flat-rolled products of other alloy steel, of a width of less than 600 mm / - Other: / - - Not further worked than hot-rolled: / - - - Other
Unit	kg
Generated	11/11/2026 09:20:40
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/72269190/

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!K11480
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11480
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11480
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0	0%	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	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	10	10%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10805
ATIGA	2022	2022	0	AT!E10756

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10756
ATIGA	2024	2024	0	AT!G10756
ATIGA	2025	2025	0	AT!H10756
ATIGA	2026	2026	0	AT!I10756
ATIGA	2027	2027	0	AT!J10756
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E10808
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F10808
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G10808
AJCEP	01/4/2025 - 31/3/2026	2025	10	AJ!H10808
AJCEP	01/4/2026 - 31/3/2027	2026	10	AJ!I10808
AJCEP	01/4/2027 - 31/3/2028	2027	10	AJ!J10808
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10809
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10809
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10809
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10809
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10809
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10809
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10810
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10762
AIFTA	30/12/2022	2022	8	AI!F10768
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G10768
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H10768
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I10768
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J10768
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K10768
VKFTA	2022	2022	0	VK!E10795

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F10795
VKFTA	2024	2024	0	VK!G10795
VKFTA	2025	2025	0	VK!H10795
VKFTA	2026	2026	0	VK!I10795
VKFTA	2027	2027	0	VK!J10795
VCFTA	2022	2022	2	VC!D10846
VCFTA	2023	2023	1	VC!E10846
VCFTA	2024	2024	0	VC!F10846
VCFTA	2025	2025	0	VC!G10846
VCFTA	2026	2026	0	VC!H10846
VCFTA	2027	2027	0	VC!I10846
VN-EAEU	2022	2022	0	EAV!D10831
VN-EAEU	2023	2023	0	EAV!E10831
VN-EAEU	2024	2024	0	EAV!F10831
VN-EAEU	2025	2025	0	EAV!G10831
VN-EAEU	2026	2026	0	EAV!H10831
VN-EAEU	2027	2027	0	EAV!I10831
AHKFTA	2022	2022	0	AKH!D10831
AHKFTA	2023	2023	0	AKH!E10831
AHKFTA	2024	2024	0	AKH!F10831
AHKFTA	2025	2025	0	AKH!G10831
AHKFTA	2026	2026	0	AKH!H10831
AHKFTA	2027	2027	0	AKH!I10831
EVFTA	2022	2022	0	EV-NK!D10848
EVFTA	2023	2023	0	EV-NK!E10848
EVFTA	2024	2024	0	EV-NK!F10848

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G10848
EVFTA	2026	2026	0	EV-NK!H10848
EVFTA	2027	2027	0	EV-NK!I10848
UKVFTA	2022	2022	0	UKV!D10847
UKVFTA	2023	2023	0	UKV!E10847
UKVFTA	2024	2024	0	UKV!F10847
UKVFTA	2025	2025	0	UKV!G10847
UKVFTA	2026	2026	0	UKV!H10847
UKVFTA	2027	2027	0	UKV!I10847
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10794
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10794
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10794
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10794
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10794
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10794
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10794
RCEP A	2022	2022	0	RCEPT-A!D10831
RCEP A	2023	2023	0	RCEPT-A!E10831
RCEP A	2024	2024	0	RCEPT-A!F10831
RCEP A	2025	2025	0	RCEPT-A!G10831
RCEP A	2026	2026	0	RCEPT-A!H10831
RCEP A	2027	2027	0	RCEPT-A!I10831
RCEP B	2022	2022	0	B!D10831
RCEP B	2023	2023	0	B!E10831
RCEP B	2024	2024	0	B!F10831
RCEP B	2025	2025	0	B!G10831

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H10831
RCEP B	2027	2027	0	B!I10831
RCEP C	2022	2022	0	C!D10831
RCEP C	2023	2023	0	C!E10831
RCEP C	2024	2024	0	C!F10831
RCEP C	2025	2025	0	C!G10831
RCEP C	2026	2026	0	C!H10831
RCEP C	2027	2027	0	C!I10831
RCEP D	2022	2022	0	D!D10830
RCEP D	2023	2023	0	D!E10830
RCEP D	2024	2024	0	D!F10830
RCEP D	2025	2025	0	D!G10830
RCEP D	2026	2026	0	D!H10830
RCEP D	2027	2027	0	D!I10830
RCEP E	2022	2022	0	E!D10834
RCEP E	2023	2023	0	E!E10834
RCEP E	2024	2024	0	E!F10834
RCEP E	2025	2025	0	E!G10834
RCEP E	2026	2026	0	E!H10834
RCEP E	2027	2027	0	E!I10834
RCEP F	2022	2022	0	F!D10831
RCEP F	2023	2023	0	F!E10831
RCEP F	2024	2024	0	F!F10831
RCEP F	2025	2025	0	F!G10831
RCEP F	2026	2026	0	F!H10831
RCEP F	2027	2027	0	F!I10831

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F10024
VIFTA	2025	2025	0	VI!G10024
VIFTA	2026	2026	0	VI!H10024
VIFTA	2027	2027	0	VI!I10024

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	AIFTA 7.5%, AJCEP 10%: 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 7226.91 has 2 lines; 7226.91.90 is distinguished from its siblings by: Other.	7226.91.10 Hoop and strip, of a width not exceeding 400 mm	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 cuộn phẳng không gia công quá mức cuộn nóng, chưa được dát phủ, mạ hoặc tráng > Thép hợp kim khác cuộn phẳng không gia công quá mức cuộn nóng, có chiều rộng < 600mm. (Tham chiếu mã HS 6 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7226.91.90 was checked against BT2026 (cell BT2026!N11480), 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)
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.