Vietnam Tariff Intelligence

HS 7319.90.10 detail

HS code	7319.90.10
Description	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included / - Other: / - - Sewing, darning or embroidery needles
Unit	kg
Generated	03/11/2026 02:36:12
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/73199010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11872
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11872
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11872
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
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
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
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	Consolidated BT2026	2026	AHK	123/2022/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!E11224

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11167
ATIGA	2023	2023	0	AT!F11167
ATIGA	2024	2024	0	AT!G11167
ATIGA	2025	2025	0	AT!H11167
ATIGA	2026	2026	0	AT!I11167
ATIGA	2027	2027	0	AT!J11167
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11219
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11219
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11219
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11219
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11219
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11219
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11220
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11220
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11220
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11220
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11220
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11220
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11223
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11173
AIFTA	30/12/2022	2022	24	AI!F11179
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G11179
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H11179
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I11179
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J11179
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K11179

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11210
VKFTA	2023	2023	0	VK!F11210
VKFTA	2024	2024	0	VK!G11210
VKFTA	2025	2025	0	VK!H11210
VKFTA	2026	2026	0	VK!I11210
VKFTA	2027	2027	0	VK!J11210
VCFTA	2022	2022	5	VC!D11257
VCFTA	2023	2023	3	VC!E11257
VCFTA	2024	2024	0	VC!F11257
VCFTA	2025	2025	0	VC!G11257
VCFTA	2026	2026	0	VC!H11257
VCFTA	2027	2027	0	VC!I11257
VN-EAEU	2022	2022	0	EAV!D11242
VN-EAEU	2023	2023	0	EAV!E11242
VN-EAEU	2024	2024	0	EAV!F11242
VN-EAEU	2025	2025	0	EAV!G11242
VN-EAEU	2026	2026	0	EAV!H11242
VN-EAEU	2027	2027	0	EAV!I11242
AHKFTA	2022	2022	30	AKH!D11242
AHKFTA	2023	2023	30	AKH!E11242
AHKFTA	2024	2024	30	AKH!F11242
AHKFTA	2025	2025	30	AKH!G11242
AHKFTA	2026	2026	30	AKH!H11242
AHKFTA	2027	2027	30	AKH!I11242
EVFTA	2022	2022	21,8	EV-NK!D11259
EVFTA	2023	2023	19	EV-NK!E11259

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	16,3	EV-NK!F11259
EVFTA	2025	2025	13,6	EV-NK!G11259
EVFTA	2026	2026	10,9	EV-NK!H11259
EVFTA	2027	2027	8,1	EV-NK!I11259
UKVFTA	2022	2022	21,8	UKV!D11258
UKVFTA	2023	2023	19	UKV!E11258
UKVFTA	2024	2024	16,3	UKV!F11258
UKVFTA	2025	2025	13,6	UKV!G11258
UKVFTA	2026	2026	10,9	UKV!H11258
UKVFTA	2027	2027	8,1	UKV!I11258
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11205
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11205
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11205
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11205
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11205
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11205
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11205
RCEP A	2022	2022	27	RCEPT-A!D11242
RCEP A	2023	2023	24	RCEPT-A!E11242
RCEP A	2024	2024	21	RCEPT-A!F11242
RCEP A	2025	2025	18	RCEPT-A!G11242
RCEP A	2026	2026	15	RCEPT-A!H11242
RCEP A	2027	2027	12	RCEPT-A!I11242
RCEP B	2022	2022	27	B!D11242
RCEP B	2023	2023	24	B!E11242
RCEP B	2024	2024	21	B!F11242

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	18	B!G11242
RCEP B	2026	2026	15	B!H11242
RCEP B	2027	2027	12	B!I11242
RCEP C	2022	2022	27	C!D11242
RCEP C	2023	2023	24	C!E11242
RCEP C	2024	2024	21	C!F11242
RCEP C	2025	2025	18	C!G11242
RCEP C	2026	2026	15	C!H11242
RCEP C	2027	2027	12	C!I11242
RCEP D	2022	2022	27,3	D!D11241
RCEP D	2023	2023	24,5	D!E11241
RCEP D	2024	2024	21,8	D!F11241
RCEP D	2025	2025	19,1	D!G11241
RCEP D	2026	2026	16,4	D!H11241
RCEP D	2027	2027	13,6	D!I11241
RCEP E	2022	2022	27	E!D11245
RCEP E	2023	2023	24	E!E11245
RCEP E	2024	2024	21	E!F11245
RCEP E	2025	2025	18	E!G11245
RCEP E	2026	2026	15	E!H11245
RCEP E	2027	2027	12	E!I11245
RCEP F	2022	2022	27	F!D11242
RCEP F	2023	2023	24	F!E11242
RCEP F	2024	2024	21	F!F11242
RCEP F	2025	2025	18	F!G11242
RCEP F	2026	2026	15	F!H11242

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	12	F!I11242
VIFTA	2024	2024	25,7	VI!F10413
VIFTA	2025	2025	21.4	VI!G10413
VIFTA	2026	2026	17.1	VI!H10413
VIFTA	2027	2027	12.9	VI!I10413

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 7319.90 has 2 lines; 7319.90.10 is distinguished from its siblings by: Sewing, darning or embroidery needles.	7319.90.90 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 "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 7319.90.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 7319.90.10 was checked against BT2026 (cell BT2026!N11872), 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 HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.