Vietnam Tariff Intelligence

HS 7323.91.20 detail

HS code	7323.91.20
Description	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel / - Other: / - - Of cast iron, not enamelled: / - - - Ashtrays
Unit	kg/chiếc
Generated	05/11/2026 19:04:42
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/73239120/

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!K11917
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11917
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11917
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, PH)	0% (except ID, PH)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/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!E11273
ATIGA	2022	2022	0	AT!E11216
ATIGA	2023	2023	0	AT!F11216
ATIGA	2024	2024	0	AT!G11216
ATIGA	2025	2025	0	AT!H11216
ATIGA	2026	2026	0	AT!I11216
ATIGA	2027	2027	0	AT!J11216
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11268
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11268
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11268

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11268
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11268
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11268
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11269
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11269
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11269
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11269
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11269
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11269
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11272
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11222
AIFTA	30/12/2022	2022	0	AI!F11228
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11228
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11228
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11228
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11228
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11228
VKFTA	2022	2022	0	VK!E11259
VKFTA	2023	2023	0	VK!F11259
VKFTA	2024	2024	0	VK!G11259
VKFTA	2025	2025	0	VK!H11259
VKFTA	2026	2026	0	VK!I11259
VKFTA	2027	2027	0	VK!J11259
VCFTA	2022	2022	30	VC!D11306
VCFTA	2023	2023	30	VC!E11306
VCFTA	2024	2024	24	VC!F11306

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G11306
VCFTA	2026	2026	24	VC!H11306
VCFTA	2027	2027	24	VC!I11306
VN-EAEU	2022	2022	0	EAV!D11291
VN-EAEU	2023	2023	0	EAV!E11291
VN-EAEU	2024	2024	0	EAV!F11291
VN-EAEU	2025	2025	0	EAV!G11291
VN-EAEU	2026	2026	0	EAV!H11291
VN-EAEU	2027	2027	0	EAV!I11291
AHKFTA	2022	2022	18	AKH!D11291
AHKFTA	2023	2023	12	AKH!E11291
AHKFTA	2024	2024	12	AKH!F11291
AHKFTA	2025	2025	6	AKH!G11291
AHKFTA	2026	2026	6	AKH!H11291
AHKFTA	2027	2027	0	AKH!I11291
EVFTA	2022	2022	15	EV-NK!D11308
EVFTA	2023	2023	10	EV-NK!E11308
EVFTA	2024	2024	5	EV-NK!F11308
EVFTA	2025	2025	0	EV-NK!G11308
EVFTA	2026	2026	0	EV-NK!H11308
EVFTA	2027	2027	0	EV-NK!I11308
UKVFTA	2022	2022	15	UKV!D11307
UKVFTA	2023	2023	10	UKV!E11307
UKVFTA	2024	2024	5	UKV!F11307
UKVFTA	2025	2025	0	UKV!G11307
UKVFTA	2026	2026	0	UKV!H11307

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11307
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11254
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11254
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11254
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11254
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11254
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11254
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11254
RCEP A	2022	2022	0	RCEPT-A!D11291
RCEP A	2023	2023	0	RCEPT-A!E11291
RCEP A	2024	2024	0	RCEPT-A!F11291
RCEP A	2025	2025	0	RCEPT-A!G11291
RCEP A	2026	2026	0	RCEPT-A!H11291
RCEP A	2027	2027	0	RCEPT-A!I11291
RCEP B	2022	2022	0	B!D11291
RCEP B	2023	2023	0	B!E11291
RCEP B	2024	2024	0	B!F11291
RCEP B	2025	2025	0	B!G11291
RCEP B	2026	2026	0	B!H11291
RCEP B	2027	2027	0	B!I11291
RCEP C	2022	2022	0	C!D11291
RCEP C	2023	2023	0	C!E11291
RCEP C	2024	2024	0	C!F11291
RCEP C	2025	2025	0	C!G11291
RCEP C	2026	2026	0	C!H11291
RCEP C	2027	2027	0	C!I11291

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11290
RCEP D	2023	2023	0	D!E11290
RCEP D	2024	2024	0	D!F11290
RCEP D	2025	2025	0	D!G11290
RCEP D	2026	2026	0	D!H11290
RCEP D	2027	2027	0	D!I11290
RCEP E	2022	2022	0	E!D11294
RCEP E	2023	2023	0	E!E11294
RCEP E	2024	2024	0	E!F11294
RCEP E	2025	2025	0	E!G11294
RCEP E	2026	2026	0	E!H11294
RCEP E	2027	2027	0	E!I11294
RCEP F	2022	2022	0	F!D11291
RCEP F	2023	2023	0	F!E11291
RCEP F	2024	2024	0	F!F11291
RCEP F	2025	2025	0	F!G11291
RCEP F	2026	2026	0	F!H11291
RCEP F	2027	2027	0	F!I11291
VIFTA	2024	2024	27	VI!F10458
VIFTA	2025	2025	24	VI!G10458
VIFTA	2026	2026	21	VI!H10458
VIFTA	2027	2027	18	VI!I10458

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7323.91 has 3 lines; 7323.91.20 is distinguished from its siblings by: Ashtrays.	7323.91.10 Kitchenware; 7323.91.90 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 7323.91.20. 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 30% for 7323.91.20 was checked against BT2026 (cell BT2026!N11917), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/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.