Vietnam Tariff Intelligence

HS 7324.90.91 detail

HS code	7324.90.91
Description	Sanitary ware and parts thereof, of iron or steel / - Other, including parts: / - - Other: / - - - Parts of kitchen sinks or bathtubs
Unit	kg/chiếc
Generated	06/11/2026 01:57:25
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/73249091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11943
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11943
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11943
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
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
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11300
ATIGA	2022	2022	0	AT!E11243

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11243
ATIGA	2024	2024	0	AT!G11243
ATIGA	2025	2025	0	AT!H11243
ATIGA	2026	2026	0	AT!I11243
ATIGA	2027	2027	0	AT!J11243
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11295
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11295
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11295
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11295
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11295
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11295
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11296
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11296
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11296
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11296
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11296
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11296
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11299
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11249
AIFTA	30/12/2022	2022	5	AI!F11255
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G11255
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H11255
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I11255
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J11255
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K11255
VKFTA	2022	2022	0	VK!E11286

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11286
VKFTA	2024	2024	0	VK!G11286
VKFTA	2025	2025	0	VK!H11286
VKFTA	2026	2026	0	VK!I11286
VKFTA	2027	2027	0	VK!J11286
VCFTA	2022	2022	9	VC!D11333
VCFTA	2023	2023	7	VC!E11333
VCFTA	2024	2024	5	VC!F11333
VCFTA	2025	2025	4	VC!G11333
VCFTA	2026	2026	2	VC!H11333
VCFTA	2027	2027	0	VC!I11333
VN-EAEU	2022	2022	0	EAV!D11318
VN-EAEU	2023	2023	0	EAV!E11318
VN-EAEU	2024	2024	0	EAV!F11318
VN-EAEU	2025	2025	0	EAV!G11318
VN-EAEU	2026	2026	0	EAV!H11318
VN-EAEU	2027	2027	0	EAV!I11318
AHKFTA	2022	2022	12	AKH!D11318
AHKFTA	2023	2023	8	AKH!E11318
AHKFTA	2024	2024	8	AKH!F11318
AHKFTA	2025	2025	4	AKH!G11318
AHKFTA	2026	2026	4	AKH!H11318
AHKFTA	2027	2027	0	AKH!I11318
EVFTA	2022	2022	10	EV-NK!D11335
EVFTA	2023	2023	6,6	EV-NK!E11335
EVFTA	2024	2024	3,3	EV-NK!F11335

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11335
EVFTA	2026	2026	0	EV-NK!H11335
EVFTA	2027	2027	0	EV-NK!I11335
UKVFTA	2022	2022	10	UKV!D11334
UKVFTA	2023	2023	6,6	UKV!E11334
UKVFTA	2024	2024	3,3	UKV!F11334
UKVFTA	2025	2025	0	UKV!G11334
UKVFTA	2026	2026	0	UKV!H11334
UKVFTA	2027	2027	0	UKV!I11334
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11281
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11281
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11281
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11281
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11281
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11281
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11281
RCEP A	2022	2022	18	RCEPT-A!D11318
RCEP A	2023	2023	16	RCEPT-A!E11318
RCEP A	2024	2024	14	RCEPT-A!F11318
RCEP A	2025	2025	12	RCEPT-A!G11318
RCEP A	2026	2026	10	RCEPT-A!H11318
RCEP A	2027	2027	8	RCEPT-A!I11318
RCEP B	2022	2022	18	B!D11318
RCEP B	2023	2023	16	B!E11318
RCEP B	2024	2024	14	B!F11318
RCEP B	2025	2025	12	B!G11318

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H11318
RCEP B	2027	2027	8	B!I11318
RCEP C	2022	2022	18	C!D11318
RCEP C	2023	2023	16	C!E11318
RCEP C	2024	2024	14	C!F11318
RCEP C	2025	2025	12	C!G11318
RCEP C	2026	2026	10	C!H11318
RCEP C	2027	2027	8	C!I11318
RCEP D	2022	2022	18,2	D!D11317
RCEP D	2023	2023	16,4	D!E11317
RCEP D	2024	2024	14,5	D!F11317
RCEP D	2025	2025	12,7	D!G11317
RCEP D	2026	2026	10,9	D!H11317
RCEP D	2027	2027	9,1	D!I11317
RCEP E	2022	2022	18	E!D11321
RCEP E	2023	2023	16	E!E11321
RCEP E	2024	2024	14	E!F11321
RCEP E	2025	2025	12	E!G11321
RCEP E	2026	2026	10	E!H11321
RCEP E	2027	2027	8	E!I11321
RCEP F	2022	2022	18	F!D11318
RCEP F	2023	2023	16	F!E11318
RCEP F	2024	2024	14	F!F11318
RCEP F	2025	2025	12	F!G11318
RCEP F	2026	2026	10	F!H11318
RCEP F	2027	2027	8	F!I11318

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F10484
VIFTA	2025	2025	14.3	VI!G10484
VIFTA	2026	2026	11.4	VI!H10484
VIFTA	2027	2027	8.6	VI!I10484

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7324.90 has 4 lines; 7324.90.91 is distinguished from its siblings by: Parts of kitchen sinks or bathtubs.	7324.90.10 Flushing water closets or urinals (fixed type); 7324.90.93 Parts of flushing water closets or urinals (fixed type); 7324.90.99 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 "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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7324.90.91. 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 20% for 7324.90.91 was checked against BT2026 (cell BT2026!N11943), 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)

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.