Vietnam Tariff Intelligence

HS 7325.91.00 detail

HS code	7325.91.00
Description	Other cast articles of iron or steel / - Other: / - - Grinding balls and similar articles for mills
Unit	kg/chiếc
Generated	02/11/2026 10:34:40
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/73259100/

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!K11952
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11952
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11952
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E11310
ATIGA	2022	2022	0	AT!E11253

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11253
ATIGA	2024	2024	0	AT!G11253
ATIGA	2025	2025	0	AT!H11253
ATIGA	2026	2026	0	AT!I11253
ATIGA	2027	2027	0	AT!J11253
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11305
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11305
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11305
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11305
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11305
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11305
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11306
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11306
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11306
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11306
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11306
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11306
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11309
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11259
AIFTA	30/12/2022	2022	0	AI!F11265
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11265
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11265
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11265
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11265
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11265
VKFTA	2022	2022	0	VK!E11296

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11296
VKFTA	2024	2024	0	VK!G11296
VKFTA	2025	2025	0	VK!H11296
VKFTA	2026	2026	0	VK!I11296
VKFTA	2027	2027	0	VK!J11296
VCFTA	2022	2022	4	VC!D11343
VCFTA	2023	2023	2	VC!E11343
VCFTA	2024	2024	0	VC!F11343
VCFTA	2025	2025	0	VC!G11343
VCFTA	2026	2026	0	VC!H11343
VCFTA	2027	2027	0	VC!I11343
VN-EAEU	2022	2022	0	EAV!D11328
VN-EAEU	2023	2023	0	EAV!E11328
VN-EAEU	2024	2024	0	EAV!F11328
VN-EAEU	2025	2025	0	EAV!G11328
VN-EAEU	2026	2026	0	EAV!H11328
VN-EAEU	2027	2027	0	EAV!I11328
AHKFTA	2022	2022	12	AKH!D11328
AHKFTA	2023	2023	8	AKH!E11328
AHKFTA	2024	2024	8	AKH!F11328
AHKFTA	2025	2025	4	AKH!G11328
AHKFTA	2026	2026	4	AKH!H11328
AHKFTA	2027	2027	0	AKH!I11328
EVFTA	2022	2022	10	EV-NK!D11345
EVFTA	2023	2023	6,6	EV-NK!E11345
EVFTA	2024	2024	3,3	EV-NK!F11345

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11345
EVFTA	2026	2026	0	EV-NK!H11345
EVFTA	2027	2027	0	EV-NK!I11345
UKVFTA	2022	2022	10	UKV!D11344
UKVFTA	2023	2023	6,6	UKV!E11344
UKVFTA	2024	2024	3,3	UKV!F11344
UKVFTA	2025	2025	0	UKV!G11344
UKVFTA	2026	2026	0	UKV!H11344
UKVFTA	2027	2027	0	UKV!I11344
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11291
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11291
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11291
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11291
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11291
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11291
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11291
RCEP A	2022	2022	0	RCEPT-A!D11328
RCEP A	2023	2023	0	RCEPT-A!E11328
RCEP A	2024	2024	0	RCEPT-A!F11328
RCEP A	2025	2025	0	RCEPT-A!G11328
RCEP A	2026	2026	0	RCEPT-A!H11328
RCEP A	2027	2027	0	RCEPT-A!I11328
RCEP B	2022	2022	0	B!D11328
RCEP B	2023	2023	0	B!E11328
RCEP B	2024	2024	0	B!F11328
RCEP B	2025	2025	0	B!G11328

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11328
RCEP B	2027	2027	0	B!I11328
RCEP C	2022	2022	0	C!D11328
RCEP C	2023	2023	0	C!E11328
RCEP C	2024	2024	0	C!F11328
RCEP C	2025	2025	0	C!G11328
RCEP C	2026	2026	0	C!H11328
RCEP C	2027	2027	0	C!I11328
RCEP D	2022	2022	0	D!D11327
RCEP D	2023	2023	0	D!E11327
RCEP D	2024	2024	0	D!F11327
RCEP D	2025	2025	0	D!G11327
RCEP D	2026	2026	0	D!H11327
RCEP D	2027	2027	0	D!I11327
RCEP E	2022	2022	0	E!D11331
RCEP E	2023	2023	0	E!E11331
RCEP E	2024	2024	0	E!F11331
RCEP E	2025	2025	0	E!G11331
RCEP E	2026	2026	0	E!H11331
RCEP E	2027	2027	0	E!I11331
RCEP F	2022	2022	0	F!D11328
RCEP F	2023	2023	0	F!E11328
RCEP F	2024	2024	0	F!F11328
RCEP F	2025	2025	0	F!G11328
RCEP F	2026	2026	0	F!H11328
RCEP F	2027	2027	0	F!I11328

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	18	VI!F10493
VIFTA	2025	2025	16	VI!G10493
VIFTA	2026	2026	14	VI!H10493
VIFTA	2027	2027	12	VI!I10493

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7325.91.00. 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 7325.91.00 was checked against BT2026 (cell BT2026!N11952), 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

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.