Vietnam Tariff Intelligence

# HS 7326.20.90 detail

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|---|---|
| **HS code** | 7326.20.90 |
| **Description** | Other articles of iron or steel / - Articles of iron or steel wire: / - - Other |
| **Unit** | kg/chiếc |
| **Generated** | 11/11/2026 10:22:57 |
| **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/73262090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11964 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11964 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11964 |
| 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 |
| 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 |
| 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 |
| RCEP (Annex A) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex E) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2 | 8.2% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 6 | 6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 15 | 15% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E11323 |
| ATIGA | 2022 | 2022 | 0 | AT!E11266 |
| ATIGA | 2023 | 2023 | 0 | AT!F11266 |
| ATIGA | 2024 | 2024 | 0 | AT!G11266 |
| ATIGA | 2025 | 2025 | 0 | AT!H11266 |
| ATIGA | 2026 | 2026 | 0 | AT!I11266 |
| ATIGA | 2027 | 2027 | 0 | AT!J11266 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E11318 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11318 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11318 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11318 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11318 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11318 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11319 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11319 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11319 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11319 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11319 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11319 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11322 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11272 |
| AIFTA | 30/12/2022 | 2022 | 16 | AI!F11278 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 15.5 | AI!G11278 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 15 | AI!H11278 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I11278 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J11278 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K11278 |
| VKFTA | 2022 | 2022 | 0 | VK!E11309 |
| VKFTA | 2023 | 2023 | 0 | VK!F11309 |
| VKFTA | 2024 | 2024 | 0 | VK!G11309 |
| VKFTA | 2025 | 2025 | 0 | VK!H11309 |
| VKFTA | 2026 | 2026 | 0 | VK!I11309 |
| VKFTA | 2027 | 2027 | 0 | VK!J11309 |
| VCFTA | 2022 | 2022 | 0 | VC!D11356 |
| VCFTA | 2023 | 2023 | 0 | VC!E11356 |
| VCFTA | 2024 | 2024 | 0 | VC!F11356 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G11356 |
| VCFTA | 2026 | 2026 | 0 | VC!H11356 |
| VCFTA | 2027 | 2027 | 0 | VC!I11356 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11341 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11341 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11341 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11341 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11341 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11341 |
| AHKFTA | 2022 | 2022 | * | AKH!D11341 |
| AHKFTA | 2023 | 2023 | * | AKH!E11341 |
| AHKFTA | 2024 | 2024 | * | AKH!F11341 |
| AHKFTA | 2025 | 2025 | * | AKH!G11341 |
| AHKFTA | 2026 | 2026 | * | AKH!H11341 |
| AHKFTA | 2027 | 2027 | * | AKH!I11341 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D11358 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E11358 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F11358 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G11358 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H11358 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11358 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D11357 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E11357 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F11357 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G11357 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H11357 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I11357 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11304 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11304 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11304 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11304 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11304 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11304 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11304 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D11341 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E11341 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F11341 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G11341 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H11341 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I11341 |
| RCEP B | 2022 | 2022 | 13,5 | B!D11341 |
| RCEP B | 2023 | 2023 | 12 | B!E11341 |
| RCEP B | 2024 | 2024 | 10,5 | B!F11341 |
| RCEP B | 2025 | 2025 | 9 | B!G11341 |
| RCEP B | 2026 | 2026 | 7,5 | B!H11341 |
| RCEP B | 2027 | 2027 | 6 | B!I11341 |
| RCEP C | 2022 | 2022 | 13,5 | C!D11341 |
| RCEP C | 2023 | 2023 | 12 | C!E11341 |
| RCEP C | 2024 | 2024 | 10,5 | C!F11341 |
| RCEP C | 2025 | 2025 | 9 | C!G11341 |
| RCEP C | 2026 | 2026 | 7,5 | C!H11341 |
| RCEP C | 2027 | 2027 | 6 | C!I11341 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 13,6 | D!D11340 |
| RCEP D | 2023 | 2023 | 12,3 | D!E11340 |
| RCEP D | 2024 | 2024 | 10,9 | D!F11340 |
| RCEP D | 2025 | 2025 | 9,5 | D!G11340 |
| RCEP D | 2026 | 2026 | 8,2 | D!H11340 |
| RCEP D | 2027 | 2027 | 6,8 | D!I11340 |
| RCEP E | 2022 | 2022 | 13,5 | E!D11344 |
| RCEP E | 2023 | 2023 | 12 | E!E11344 |
| RCEP E | 2024 | 2024 | 10,5 | E!F11344 |
| RCEP E | 2025 | 2025 | 9 | E!G11344 |
| RCEP E | 2026 | 2026 | 7,5 | E!H11344 |
| RCEP E | 2027 | 2027 | 6 | E!I11344 |
| RCEP F | 2022 | 2022 | 13,5 | F!D11341 |
| RCEP F | 2023 | 2023 | 12 | F!E11341 |
| RCEP F | 2024 | 2024 | 10,5 | F!F11341 |
| RCEP F | 2025 | 2025 | 9 | F!G11341 |
| RCEP F | 2026 | 2026 | 7,5 | F!H11341 |
| RCEP F | 2027 | 2027 | 6 | F!I11341 |
| VIFTA | 2024 | 2024 | 12 | VI!F10505 |
| VIFTA | 2025 | 2025 | 9 | VI!G10505 |
| VIFTA | 2026 | 2026 | 6 | VI!H10505 |
| VIFTA | 2027 | 2027 | 3 | VI!I10505 |

## 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): SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023) | | 6266/QĐ-BCA | 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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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 7326.20 has 4 lines; 7326.20.90 is distinguished from its siblings by: Other. | 7326.20.50 Poultry cages and the like; 7326.20.60 Rat traps; 7326.20.70 Wire mesh curtain and blinds | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 7326.20.90 corresponds to Chapter 98 code 9810.00.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Sản phẩm bằng dây sắt hoặc thép để sản xuất tanh lốp xe | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7326.20.90. 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 15% for 7326.20.90 was checked against BT2026 (cell BT2026!N11964), 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 |
|---|
| SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023) |

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.