Vietnam Tariff Intelligence

HS 7326.90.10 detail

HS code	7326.90.10
Description	Other articles of iron or steel / - Other: / - - Ships' rudders
Unit	kg/chiếc
Generated	05/11/2026 14:45:27
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/73269010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11966
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11966
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11966
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 (-KH)	0% (except KH)	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	0%	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

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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	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
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11325
ATIGA	2022	2022	0	AT!E11268
ATIGA	2023	2023	0	AT!F11268
ATIGA	2024	2024	0	AT!G11268
ATIGA	2025	2025	0	AT!H11268
ATIGA	2026	2026	0	AT!I11268
ATIGA	2027	2027	0	AT!J11268
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11320
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11320
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11320

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11320
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11320
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11320
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11321
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11321
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11321
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11321
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11321
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11321
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11324
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11274
AIFTA	30/12/2022	2022	8	AI!F11280
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G11280
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H11280
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I11280
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J11280
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K11280
VKFTA	2022	2022	0	VK!E11311
VKFTA	2023	2023	0	VK!F11311
VKFTA	2024	2024	0	VK!G11311
VKFTA	2025	2025	0	VK!H11311
VKFTA	2026	2026	0	VK!I11311
VKFTA	2027	2027	0	VK!J11311
VCFTA	2022	2022	5	VC!D11358
VCFTA	2023	2023	5	VC!E11358
VCFTA	2024	2024	0	VC!F11358

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11358
VCFTA	2026	2026	0	VC!H11358
VCFTA	2027	2027	0	VC!I11358
VN-EAEU	2022	2022	0	EAV!D11343
VN-EAEU	2023	2023	0	EAV!E11343
VN-EAEU	2024	2024	0	EAV!F11343
VN-EAEU	2025	2025	0	EAV!G11343
VN-EAEU	2026	2026	0	EAV!H11343
VN-EAEU	2027	2027	0	EAV!I11343
AHKFTA	2022	2022	3	AKH!D11343
AHKFTA	2023	2023	2	AKH!E11343
AHKFTA	2024	2024	2	AKH!F11343
AHKFTA	2025	2025	1	AKH!G11343
AHKFTA	2026	2026	1	AKH!H11343
AHKFTA	2027	2027	0	AKH!I11343
EVFTA	2022	2022	2,5	EV-NK!D11360
EVFTA	2023	2023	1,6	EV-NK!E11360
EVFTA	2024	2024	0,8	EV-NK!F11360
EVFTA	2025	2025	0	EV-NK!G11360
EVFTA	2026	2026	0	EV-NK!H11360
EVFTA	2027	2027	0	EV-NK!I11360
UKVFTA	2022	2022	2,5	UKV!D11359
UKVFTA	2023	2023	1,6	UKV!E11359
UKVFTA	2024	2024	0,8	UKV!F11359
UKVFTA	2025	2025	0	UKV!G11359
UKVFTA	2026	2026	0	UKV!H11359

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11359
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11306
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11306
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11306
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11306
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11306
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11306
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11306
RCEP A	2022	2022	0	RCEPT-A!D11343
RCEP A	2023	2023	0	RCEPT-A!E11343
RCEP A	2024	2024	0	RCEPT-A!F11343
RCEP A	2025	2025	0	RCEPT-A!G11343
RCEP A	2026	2026	0	RCEPT-A!H11343
RCEP A	2027	2027	0	RCEPT-A!I11343
RCEP B	2022	2022	0	B!D11343
RCEP B	2023	2023	0	B!E11343
RCEP B	2024	2024	0	B!F11343
RCEP B	2025	2025	0	B!G11343
RCEP B	2026	2026	0	B!H11343
RCEP B	2027	2027	0	B!I11343
RCEP C	2022	2022	0	C!D11343
RCEP C	2023	2023	0	C!E11343
RCEP C	2024	2024	0	C!F11343
RCEP C	2025	2025	0	C!G11343
RCEP C	2026	2026	0	C!H11343
RCEP C	2027	2027	0	C!I11343

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11342
RCEP D	2023	2023	0	D!E11342
RCEP D	2024	2024	0	D!F11342
RCEP D	2025	2025	0	D!G11342
RCEP D	2026	2026	0	D!H11342
RCEP D	2027	2027	0	D!I11342
RCEP E	2022	2022	0	E!D11346
RCEP E	2023	2023	0	E!E11346
RCEP E	2024	2024	0	E!F11346
RCEP E	2025	2025	0	E!G11346
RCEP E	2026	2026	0	E!H11346
RCEP E	2027	2027	0	E!I11346
RCEP F	2022	2022	0	F!D11343
RCEP F	2023	2023	0	F!E11343
RCEP F	2024	2024	0	F!F11343
RCEP F	2025	2025	0	F!G11343
RCEP F	2026	2026	0	F!H11343
RCEP F	2027	2027	0	F!I11343
VIFTA	2024	2024	3.3	VI!F10507
VIFTA	2025	2025	1.7	VI!G10507
VIFTA	2026	2026	0	VI!H10507
VIFTA	2027	2027	0	VI!I10507

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 7326.90 has 7 lines; 7326.90.10 is distinguished from its siblings by: Ships' rudders.	7326.90.20 Spouts and cups for latex collection; 7326.90.30 Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings; 7326.90.60 Bunsen burners; 7326.90.70 Horseshoes; riding boot spurs; 7326.90.91 Cigarette cases and boxes; 7326.90.99 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7326.90.10. 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 5% for 7326.90.10 was checked against BT2026 (cell BT2026!N11966), 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.