Vietnam Tariff Intelligence

# HS 7209.18.91 detail

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|---|---|
| **HS code** | 7209.18.91 |
| **Description** | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated / - In coils, not further worked than cold-rolled (cold-reduced): / - - Of a thickness of less than 0.5 mm: / - - - Other: / - - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less |
| **Unit** | kg |
| **Generated** | 07/11/2026 20:02:43 |
| **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/72091891/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 10.5 | 10.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11053 |
| Preferential (MFN) | 7 | 7% | 199/2025/NĐ-CP | 2025-07-08 | BT2026!N11053 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11053 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| 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 |
| CPTPP | 1,2; M: 1,9 | 1.2% · M: 1.9% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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) | 7 | 7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7 | 7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7 | 7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7 | 7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 7 | 7% | Consolidated BT2026 | 2026 | VK | 125/2022/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 (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA | * | * not eligible | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Not eligible (*) |
| VIFTA | * | * not eligible | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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) | | 5 | AC!E10365 |
| ATIGA | 2022 | 2022 | 0 | AT!E10316 |
| ATIGA | 2023 | 2023 | 0 | AT!F10316 |
| ATIGA | 2024 | 2024 | 0 | AT!G10316 |
| ATIGA | 2025 | 2025 | 0 | AT!H10316 |
| ATIGA | 2026 | 2026 | 0 | AT!I10316 |
| ATIGA | 2027 | 2027 | 0 | AT!J10316 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E10368 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F10368 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G10368 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H10368 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I10368 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J10368 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 10 | VJ!E10369 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 5 | VJ!F10369 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10369 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10369 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10369 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10369 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F10370 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H10322 |
| AIFTA | 30/12/2022 | 2022 | 5,5 | AI!F10328 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5.5 | AI!G10328 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H10328 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I10328 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J10328 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K10328 |
| VKFTA | 2022 | 2022 | 7 | VK!E10353 |
| VKFTA | 2023 | 2023 | 7 | VK!F10353 |
| VKFTA | 2024 | 2024 | 7 | VK!G10353 |
| VKFTA | 2025 | 2025 | 7 | VK!H10353 |
| VKFTA | 2026 | 2026 | 7 | VK!I10353 |
| VKFTA | 2027 | 2027 | 7 | VK!J10353 |
| VCFTA | 2022 | 2022 | * | VC!D10406 |
| VCFTA | 2023 | 2023 | * | VC!E10406 |
| VCFTA | 2024 | 2024 | * | VC!F10406 |
| VCFTA | 2025 | 2025 | * | VC!G10406 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | * | VC!H10406 |
| VCFTA | 2027 | 2027 | * | VC!I10406 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10391 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10391 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10391 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10391 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10391 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10391 |
| AHKFTA | 2022 | 2022 | * | AKH!D10391 |
| AHKFTA | 2023 | 2023 | * | AKH!E10391 |
| AHKFTA | 2024 | 2024 | * | AKH!F10391 |
| AHKFTA | 2025 | 2025 | * | AKH!G10391 |
| AHKFTA | 2026 | 2026 | * | AKH!H10391 |
| AHKFTA | 2027 | 2027 | * | AKH!I10391 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D10408 |
| EVFTA | 2023 | 2023 | 4,4 | EV-NK!E10408 |
| EVFTA | 2024 | 2024 | 3,8 | EV-NK!F10408 |
| EVFTA | 2025 | 2025 | 3,1 | EV-NK!G10408 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H10408 |
| EVFTA | 2027 | 2027 | 1,9 | EV-NK!I10408 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D10407 |
| UKVFTA | 2023 | 2023 | 4,4 | UKV!E10407 |
| UKVFTA | 2024 | 2024 | 3,8 | UKV!F10407 |
| UKVFTA | 2025 | 2025 | 3,1 | UKV!G10407 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H10407 |
| UKVFTA | 2027 | 2027 | 1,9 | UKV!I10407 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 4,4 | CPTPP!D10348 |
| CPTPP | (II) | 2022 (DERIVED) | 3,8 | CPTPP!E10348 |
| CPTPP | (III) | 2023 (DERIVED) | 3,1 | CPTPP!F10348 |
| CPTPP | (IV) | 2024 (DERIVED) | 2,5 | CPTPP!G10348 |
| CPTPP | (V) | 2025 (DERIVED) | 1,9 | CPTPP!H10348 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,2 | CPTPP!I10348 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,6 | CPTPP!J10348 |
| RCEP A | 2022 | 2022 | 7 | RCEPT-A!D10385 |
| RCEP A | 2023 | 2023 | 7 | RCEPT-A!E10385 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F10385 |
| RCEP A | 2025 | 2025 | 7 | RCEPT-A!G10385 |
| RCEP A | 2026 | 2026 | 7 | RCEPT-A!H10385 |
| RCEP A | 2027 | 2027 | 7 | RCEPT-A!I10385 |
| RCEP B | 2022 | 2022 | 7 | B!D10385 |
| RCEP B | 2023 | 2023 | 7 | B!E10385 |
| RCEP B | 2024 | 2024 | 7 | B!F10385 |
| RCEP B | 2025 | 2025 | 7 | B!G10385 |
| RCEP B | 2026 | 2026 | 7 | B!H10385 |
| RCEP B | 2027 | 2027 | 7 | B!I10385 |
| RCEP C | 2022 | 2022 | 7 | C!D10385 |
| RCEP C | 2023 | 2023 | 7 | C!E10385 |
| RCEP C | 2024 | 2024 | 7 | C!F10385 |
| RCEP C | 2025 | 2025 | 7 | C!G10385 |
| RCEP C | 2026 | 2026 | 7 | C!H10385 |
| RCEP C | 2027 | 2027 | 7 | C!I10385 |
| RCEP D | 2022 | 2022 | * | D!D10384 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | * | D!E10384 |
| RCEP D | 2024 | 2024 | * | D!F10384 |
| RCEP D | 2025 | 2025 | * | D!G10384 |
| RCEP D | 2026 | 2026 | * | D!H10384 |
| RCEP D | 2027 | 2027 | * | D!I10384 |
| RCEP E | 2022 | 2022 | * | E!D10388 |
| RCEP E | 2023 | 2023 | * | E!E10388 |
| RCEP E | 2024 | 2024 | * | E!F10388 |
| RCEP E | 2025 | 2025 | * | E!G10388 |
| RCEP E | 2026 | 2026 | * | E!H10388 |
| RCEP E | 2027 | 2027 | * | E!I10388 |
| RCEP F | 2022 | 2022 | 7 | F!D10385 |
| RCEP F | 2023 | 2023 | 7 | F!E10385 |
| RCEP F | 2024 | 2024 | 7 | F!F10385 |
| RCEP F | 2025 | 2025 | 7 | F!G10385 |
| RCEP F | 2026 | 2026 | 7 | F!H10385 |
| RCEP F | 2027 | 2027 | 7 | F!I10385 |
| VIFTA | 2024 | 2024 | * | VI!F9601 |
| VIFTA | 2025 | 2025 | * | VI!G9601 |
| VIFTA | 2026 | 2026 | * | VI!H9601 |
| VIFTA | 2027 | 2027 | * | VI!I9601 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "1,2; M: 1,9" has a general 1.2% and an "M:" 1.9% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "1,2; M: 1,9", the FTA schedule for period (VI) shows "1,2". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 7%, RCEP (Annex B) 7%, RCEP (Annex C) 7%, RCEP (Annex F) 7%, VKFTA 7%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving. | MFN 7% | | 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 7209.18 has 3 lines; 7209.18.91 is distinguished from its siblings by: Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less. | 7209.18.10 Tin-mill blackplate; 7209.18.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng không gia công quá mức cuộn nguội (ép nguội), chưa được dát phủ, mạ hoặc tráng > Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nguội, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng. Gồm: Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nguội, dạng cuộn, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng; Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nguội, dạng không cuộn, có chiều rộng ≥ 600mm, chưa được dát phủ, mạ hoặc tráng (Tham chiếu mã HS 4 số) | | 174/2025/NĐ-CP - PL1 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Not verified – check required |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| TR-003 | YELLOW | Trade remedy exists for other origins | Anti-dumping: Thép cán nguội – applies to NƯỚC CN (3765/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-17 · Áp thuế chống bán phá giá đối với Thép cán nguội (NƯỚC CN) | 3765/QĐ-BCT | Keep evidence of true origin and actual producer. | Basis: HT + BT2026 item policy column (source); detailed scope not verified |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 7% for 7209.18.91 was checked against BT2026 (cell BT2026!N11053), basis 199/2025/NĐ-CP. | | 199/2025/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 |
|---|
| Áp thuế CBPG Thép cán nguội (NƯỚC CN) (3765/QĐ-BCT-2025) |

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.