Vietnam Tariff Intelligence

HS 7209.90.90 detail

HS code	7209.90.90
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 / - Other: / - - Other
Unit	kg
Generated	03/11/2026 01:41:43
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/72099090/

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!K11068
Preferential (MFN)	7	7%	199/2025/NĐ-CP	2025-07-08	BT2026!N11068
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11068
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
ACFTA	0 (-MY, PH, TH)	0% (except MY, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

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
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
RCEP (Annex A)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		0	AC!E10380
ATIGA	2022	2022	0	AT!E10331
ATIGA	2023	2023	0	AT!F10331
ATIGA	2024	2024	0	AT!G10331
ATIGA	2025	2025	0	AT!H10331
ATIGA	2026	2026	0	AT!I10331
ATIGA	2027	2027	0	AT!J10331
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E10383
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F10383
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G10383

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H10383
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I10383
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J10383
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E10384
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F10384
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G10384
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H10384
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I10384
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J10384
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F10385
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10337
AIFTA	30/12/2022	2022	*	AI!F10343
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10343
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10343
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10343
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10343
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10343
VKFTA	2022	2022	5	VK!E10368
VKFTA	2023	2023	5	VK!F10368
VKFTA	2024	2024	5	VK!G10368
VKFTA	2025	2025	5	VK!H10368
VKFTA	2026	2026	5	VK!I10368
VKFTA	2027	2027	5	VK!J10368
VCFTA	2022	2022	8	VC!D10421
VCFTA	2023	2023	8	VC!E10421
VCFTA	2024	2024	6	VC!F10421

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G10421
VCFTA	2026	2026	6	VC!H10421
VCFTA	2027	2027	6	VC!I10421
VN-EAEU	2022	2022	0	EAV!D10406
VN-EAEU	2023	2023	0	EAV!E10406
VN-EAEU	2024	2024	0	EAV!F10406
VN-EAEU	2025	2025	0	EAV!G10406
VN-EAEU	2026	2026	0	EAV!H10406
VN-EAEU	2027	2027	0	EAV!I10406
AHKFTA	2022	2022	*	AKH!D10406
AHKFTA	2023	2023	*	AKH!E10406
AHKFTA	2024	2024	*	AKH!F10406
AHKFTA	2025	2025	*	AKH!G10406
AHKFTA	2026	2026	*	AKH!H10406
AHKFTA	2027	2027	*	AKH!I10406
EVFTA	2022	2022	5	EV-NK!D10423
EVFTA	2023	2023	4,4	EV-NK!E10423
EVFTA	2024	2024	3,8	EV-NK!F10423
EVFTA	2025	2025	3,1	EV-NK!G10423
EVFTA	2026	2026	2,5	EV-NK!H10423
EVFTA	2027	2027	1,9	EV-NK!I10423
UKVFTA	2022	2022	5	UKV!D10422
UKVFTA	2023	2023	4,4	UKV!E10422
UKVFTA	2024	2024	3,8	UKV!F10422
UKVFTA	2025	2025	3,1	UKV!G10422
UKVFTA	2026	2026	2,5	UKV!H10422

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,9	UKV!I10422
CPTPP	(I)	2021 (DERIVED)	4,4	CPTPP!D10363
CPTPP	(II)	2022 (DERIVED)	3,8	CPTPP!E10363
CPTPP	(III)	2023 (DERIVED)	3,1	CPTPP!F10363
CPTPP	(IV)	2024 (DERIVED)	2,5	CPTPP!G10363
CPTPP	(V)	2025 (DERIVED)	1,9	CPTPP!H10363
CPTPP	(VI)	2026 (DERIVED)	1,2	CPTPP!I10363
CPTPP	(VII)	2027 (DERIVED)	0,6	CPTPP!J10363
RCEP A	2022	2022	6,3	RCEPT-A!D10400
RCEP A	2023	2023	5,6	RCEPT-A!E10400
RCEP A	2024	2024	4,9	RCEPT-A!F10400
RCEP A	2025	2025	4,2	RCEPT-A!G10400
RCEP A	2026	2026	3,5	RCEPT-A!H10400
RCEP A	2027	2027	2,8	RCEPT-A!I10400
RCEP B	2022	2022	6,3	B!D10400
RCEP B	2023	2023	5,6	B!E10400
RCEP B	2024	2024	4,9	B!F10400
RCEP B	2025	2025	4,2	B!G10400
RCEP B	2026	2026	3,5	B!H10400
RCEP B	2027	2027	2,8	B!I10400
RCEP C	2022	2022	6,3	C!D10400
RCEP C	2023	2023	5,6	C!E10400
RCEP C	2024	2024	4,9	C!F10400
RCEP C	2025	2025	4,2	C!G10400
RCEP C	2026	2026	3,5	C!H10400
RCEP C	2027	2027	2,8	C!I10400

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,4	D!D10399
RCEP D	2023	2023	5,7	D!E10399
RCEP D	2024	2024	5,1	D!F10399
RCEP D	2025	2025	4,5	D!G10399
RCEP D	2026	2026	3,8	D!H10399
RCEP D	2027	2027	3,2	D!I10399
RCEP E	2022	2022	6,3	E!D10403
RCEP E	2023	2023	5,6	E!E10403
RCEP E	2024	2024	4,9	E!F10403
RCEP E	2025	2025	4,2	E!G10403
RCEP E	2026	2026	3,5	E!H10403
RCEP E	2027	2027	2,8	E!I10403
RCEP F	2022	2022	6,3	F!D10400
RCEP F	2023	2023	5,6	F!E10400
RCEP F	2024	2024	4,9	F!F10400
RCEP F	2025	2025	4,2	F!G10400
RCEP F	2026	2026	3,5	F!H10400
RCEP F	2027	2027	2,8	F!I10400
VIFTA	2024	2024	*	VI!F9616
VIFTA	2025	2025	*	VI!G9616
VIFTA	2026	2026	*	VI!H9616
VIFTA	2027	2027	*	VI!I9616

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): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7209.90 has 2 lines; 7209.90.90 is distinguished from its siblings by: Other.	7209.90.10 Corrugated	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 7209.90.90 was checked against BT2026 (cell BT2026!N11068), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.