Vietnam Tariff Intelligence

# HS 7216.21.90 detail

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|---|---|
| **HS code** | 7216.21.90 |
| **Description** | Angles, shapes and sections of iron or non-alloy steel / - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: / - - L sections: / - - - Other |
| **Unit** | kg |
| **Generated** | 03/11/2026 21:22:30 |
| **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/72162190/ |

## 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!K11320 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11320 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11320 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| 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 | 1,8; M: 2,7 | 1.8% · M: 2.7% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 10 | 10% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 12 | 12% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| ACFTA | 15 | 15% | 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| VCFTA | 30 | 30% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AKFTA | 32 | 32% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| 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) | | 15 | AC!E10639 |
| ATIGA | 2022 | 2022 | 0 | AT!E10590 |
| ATIGA | 2023 | 2023 | 0 | AT!F10590 |
| ATIGA | 2024 | 2024 | 0 | AT!G10590 |
| ATIGA | 2025 | 2025 | 0 | AT!H10590 |
| ATIGA | 2026 | 2026 | 0 | AT!I10590 |
| ATIGA | 2027 | 2027 | 0 | AT!J10590 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10642 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10642 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10642 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10642 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10642 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10642 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10643 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10643 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10643 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10643 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10643 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10643 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 32 | AK!F10644 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H10596 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10602 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10602 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10602 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10602 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10602 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10602 |
| VKFTA | 2022 | 2022 | 10 | VK!E10629 |
| VKFTA | 2023 | 2023 | 10 | VK!F10629 |
| VKFTA | 2024 | 2024 | 10 | VK!G10629 |
| VKFTA | 2025 | 2025 | 10 | VK!H10629 |
| VKFTA | 2026 | 2026 | 10 | VK!I10629 |
| VKFTA | 2027 | 2027 | 10 | VK!J10629 |
| VCFTA | 2022 | 2022 | 37 | VC!D10680 |
| VCFTA | 2023 | 2023 | 37 | VC!E10680 |
| VCFTA | 2024 | 2024 | 30 | VC!F10680 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 30 | VC!G10680 |
| VCFTA | 2026 | 2026 | 30 | VC!H10680 |
| VCFTA | 2027 | 2027 | 30 | VC!I10680 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D10665 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E10665 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F10665 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10665 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10665 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10665 |
| AHKFTA | 2022 | 2022 | * | AKH!D10665 |
| AHKFTA | 2023 | 2023 | * | AKH!E10665 |
| AHKFTA | 2024 | 2024 | * | AKH!F10665 |
| AHKFTA | 2025 | 2025 | * | AKH!G10665 |
| AHKFTA | 2026 | 2026 | * | AKH!H10665 |
| AHKFTA | 2027 | 2027 | * | AKH!I10665 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D10682 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E10682 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F10682 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G10682 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H10682 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I10682 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D10681 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E10681 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F10681 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G10681 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H10681 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I10681 |
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D10628 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E10628 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F10628 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G10628 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H10628 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I10628 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J10628 |
| RCEP A | 2022 | 2022 | 12 | RCEPT-A!D10665 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E10665 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F10665 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G10665 |
| RCEP A | 2026 | 2026 | 12 | RCEPT-A!H10665 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I10665 |
| RCEP B | 2022 | 2022 | 12 | B!D10665 |
| RCEP B | 2023 | 2023 | 12 | B!E10665 |
| RCEP B | 2024 | 2024 | 12 | B!F10665 |
| RCEP B | 2025 | 2025 | 12 | B!G10665 |
| RCEP B | 2026 | 2026 | 12 | B!H10665 |
| RCEP B | 2027 | 2027 | 12 | B!I10665 |
| RCEP C | 2022 | 2022 | 12 | C!D10665 |
| RCEP C | 2023 | 2023 | 12 | C!E10665 |
| RCEP C | 2024 | 2024 | 12 | C!F10665 |
| RCEP C | 2025 | 2025 | 12 | C!G10665 |
| RCEP C | 2026 | 2026 | 12 | C!H10665 |
| RCEP C | 2027 | 2027 | 12 | C!I10665 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 12 | D!D10664 |
| RCEP D | 2023 | 2023 | 12 | D!E10664 |
| RCEP D | 2024 | 2024 | 12 | D!F10664 |
| RCEP D | 2025 | 2025 | 12 | D!G10664 |
| RCEP D | 2026 | 2026 | 12 | D!H10664 |
| RCEP D | 2027 | 2027 | 12 | D!I10664 |
| RCEP E | 2022 | 2022 | 12 | E!D10668 |
| RCEP E | 2023 | 2023 | 12 | E!E10668 |
| RCEP E | 2024 | 2024 | 12 | E!F10668 |
| RCEP E | 2025 | 2025 | 12 | E!G10668 |
| RCEP E | 2026 | 2026 | 12 | E!H10668 |
| RCEP E | 2027 | 2027 | 12 | E!I10668 |
| RCEP F | 2022 | 2022 | 12 | F!D10665 |
| RCEP F | 2023 | 2023 | 12 | F!E10665 |
| RCEP F | 2024 | 2024 | 12 | F!F10665 |
| RCEP F | 2025 | 2025 | 12 | F!G10665 |
| RCEP F | 2026 | 2026 | 12 | F!H10665 |
| RCEP F | 2027 | 2027 | 12 | F!I10665 |
| VIFTA | 2024 | 2024 | * | VI!F9868 |
| VIFTA | 2025 | 2025 | * | VI!G9868 |
| VIFTA | 2026 | 2026 | * | VI!H9868 |
| VIFTA | 2027 | 2027 | * | VI!I9868 |

## Advisory & warnings

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

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|---|---|---|---|---|---|---|---|
| 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 |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) | | 2711/QĐ-BKHCN | 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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8". | | 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 | ACFTA 15%, VCFTA 30%, AKFTA 32%: 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 7216.21 has 2 lines; 7216.21.90 is distinguished from its siblings by: Other. | 7216.21.10 Containing by weight less than 0.6% of carbon | 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 dạng thanh, que, dạng góc, khuôn hình cán nóng > Thép dạng góc, khuôn, hình (trừ vật liệu xây dựng và góc, khuôn, hình đã được hàn). Gồm: Thép không hợp kim dạng góc, khuôn, hình; Thép không gỉ dạng góc, khuôn, hình; Thép hợp kim khác dạng góc, khuôn, hình (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 |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7216.21.90. 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 7216.21.90 was checked against BT2026 (cell BT2026!N11320), 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 |
|---|
| DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022) |

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.