Vietnam Tariff Intelligence

HS 7216.91.90 detail

HS code	7216.91.90
Description	Angles, shapes and sections of iron or non-alloy steel / - Other: / - - Cold-formed or cold-finished from flat-rolled products: / - - - Other
Unit	kg
Generated	10/11/2026 18:20:05
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/72169190/

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!K11350
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11350
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11350
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 (-TH)	0% (except 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	1,8; 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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	8	8%	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 (*)
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!E10669
ATIGA	2022	2022	0	AT!E10620
ATIGA	2023	2023	0	AT!F10620
ATIGA	2024	2024	0	AT!G10620
ATIGA	2025	2025	0	AT!H10620
ATIGA	2026	2026	0	AT!I10620
ATIGA	2027	2027	0	AT!J10620
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E10672
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F10672
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G10672

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H10672
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I10672
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J10672
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E10673
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F10673
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G10673
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H10673
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I10673
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J10673
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F10674
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10626
AIFTA	30/12/2022	2022	*	AI!F10632
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10632
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10632
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10632
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10632
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10632
VKFTA	2022	2022	8	VK!E10659
VKFTA	2023	2023	8	VK!F10659
VKFTA	2024	2024	8	VK!G10659
VKFTA	2025	2025	8	VK!H10659
VKFTA	2026	2026	8	VK!I10659
VKFTA	2027	2027	8	VK!J10659
VCFTA	2022	2022	10	VC!D10710
VCFTA	2023	2023	10	VC!E10710
VCFTA	2024	2024	5	VC!F10710

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G10710
VCFTA	2026	2026	5	VC!H10710
VCFTA	2027	2027	5	VC!I10710
VN-EAEU	2022	2022	0	EAV!D10695
VN-EAEU	2023	2023	0	EAV!E10695
VN-EAEU	2024	2024	0	EAV!F10695
VN-EAEU	2025	2025	0	EAV!G10695
VN-EAEU	2026	2026	0	EAV!H10695
VN-EAEU	2027	2027	0	EAV!I10695
AHKFTA	2022	2022	*	AKH!D10695
AHKFTA	2023	2023	*	AKH!E10695
AHKFTA	2024	2024	*	AKH!F10695
AHKFTA	2025	2025	*	AKH!G10695
AHKFTA	2026	2026	*	AKH!H10695
AHKFTA	2027	2027	*	AKH!I10695
EVFTA	2022	2022	7,2	EV-NK!D10712
EVFTA	2023	2023	6,3	EV-NK!E10712
EVFTA	2024	2024	5,4	EV-NK!F10712
EVFTA	2025	2025	4,5	EV-NK!G10712
EVFTA	2026	2026	3,6	EV-NK!H10712
EVFTA	2027	2027	2,7	EV-NK!I10712
UKVFTA	2022	2022	7,2	UKV!D10711
UKVFTA	2023	2023	6,3	UKV!E10711
UKVFTA	2024	2024	5,4	UKV!F10711
UKVFTA	2025	2025	4,5	UKV!G10711
UKVFTA	2026	2026	3,6	UKV!H10711

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I10711
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D10658
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E10658
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F10658
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G10658
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H10658
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I10658
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J10658
RCEP A	2022	2022	9	RCEPT-A!D10695
RCEP A	2023	2023	8	RCEPT-A!E10695
RCEP A	2024	2024	7	RCEPT-A!F10695
RCEP A	2025	2025	6	RCEPT-A!G10695
RCEP A	2026	2026	5	RCEPT-A!H10695
RCEP A	2027	2027	4	RCEPT-A!I10695
RCEP B	2022	2022	9	B!D10695
RCEP B	2023	2023	8	B!E10695
RCEP B	2024	2024	7	B!F10695
RCEP B	2025	2025	6	B!G10695
RCEP B	2026	2026	5	B!H10695
RCEP B	2027	2027	4	B!I10695
RCEP C	2022	2022	9	C!D10695
RCEP C	2023	2023	8	C!E10695
RCEP C	2024	2024	7	C!F10695
RCEP C	2025	2025	6	C!G10695
RCEP C	2026	2026	5	C!H10695
RCEP C	2027	2027	4	C!I10695

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D10694
RCEP D	2023	2023	8,2	D!E10694
RCEP D	2024	2024	7,3	D!F10694
RCEP D	2025	2025	6,4	D!G10694
RCEP D	2026	2026	5,5	D!H10694
RCEP D	2027	2027	4,5	D!I10694
RCEP E	2022	2022	9	E!D10698
RCEP E	2023	2023	8	E!E10698
RCEP E	2024	2024	7	E!F10698
RCEP E	2025	2025	6	E!G10698
RCEP E	2026	2026	5	E!H10698
RCEP E	2027	2027	4	E!I10698
RCEP F	2022	2022	9	F!D10695
RCEP F	2023	2023	8	F!E10695
RCEP F	2024	2024	7	F!F10695
RCEP F	2025	2025	6	F!G10695
RCEP F	2026	2026	5	F!H10695
RCEP F	2027	2027	4	F!I10695
VIFTA	2024	2024	*	VI!F9898
VIFTA	2025	2025	*	VI!G9898
VIFTA	2026	2026	*	VI!H9898
VIFTA	2027	2027	*	VI!I9898

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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7216.91 has 2 lines; 7216.91.90 is distinguished from its siblings by: Other.	7216.91.10 Angles, other than slotted angles, containing by weight 0.6% or more 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7216.91.90. 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 7216.91.90 was checked against BT2026 (cell BT2026!N11350), 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.