Vietnam Tariff Intelligence

HS 7325.99.20 detail

HS code	7325.99.20
Description	Other cast articles of iron or steel / - Other: / - - Other: / - - - Manhole covers, gratings and frames therefor
Unit	kg/chiếc
Generated	05/11/2026 14:17:44
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/73259920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11954
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11954
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11954
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

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
AKFTA	0(-ID)	0% (except ID)	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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11312
ATIGA	2022	2022	0	AT!E11255

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11255
ATIGA	2024	2024	0	AT!G11255
ATIGA	2025	2025	0	AT!H11255
ATIGA	2026	2026	0	AT!I11255
ATIGA	2027	2027	0	AT!J11255
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11307
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11307
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11307
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11307
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11307
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11307
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11308
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11308
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11308
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11308
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11308
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11308
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11311
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11261
AIFTA	30/12/2022	2022	0	AI!F11267
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11267
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11267
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11267
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11267
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11267
VKFTA	2022	2022	0	VK!E11298

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11298
VKFTA	2024	2024	0	VK!G11298
VKFTA	2025	2025	0	VK!H11298
VKFTA	2026	2026	0	VK!I11298
VKFTA	2027	2027	0	VK!J11298
VCFTA	2022	2022	4	VC!D11345
VCFTA	2023	2023	2	VC!E11345
VCFTA	2024	2024	0	VC!F11345
VCFTA	2025	2025	0	VC!G11345
VCFTA	2026	2026	0	VC!H11345
VCFTA	2027	2027	0	VC!I11345
VN-EAEU	2022	2022	0	EAV!D11330
VN-EAEU	2023	2023	0	EAV!E11330
VN-EAEU	2024	2024	0	EAV!F11330
VN-EAEU	2025	2025	0	EAV!G11330
VN-EAEU	2026	2026	0	EAV!H11330
VN-EAEU	2027	2027	0	EAV!I11330
AHKFTA	2022	2022	12	AKH!D11330
AHKFTA	2023	2023	8	AKH!E11330
AHKFTA	2024	2024	8	AKH!F11330
AHKFTA	2025	2025	4	AKH!G11330
AHKFTA	2026	2026	4	AKH!H11330
AHKFTA	2027	2027	0	AKH!I11330
EVFTA	2022	2022	10	EV-NK!D11347
EVFTA	2023	2023	6,6	EV-NK!E11347
EVFTA	2024	2024	3,3	EV-NK!F11347

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11347
EVFTA	2026	2026	0	EV-NK!H11347
EVFTA	2027	2027	0	EV-NK!I11347
UKVFTA	2022	2022	10	UKV!D11346
UKVFTA	2023	2023	6,6	UKV!E11346
UKVFTA	2024	2024	3,3	UKV!F11346
UKVFTA	2025	2025	0	UKV!G11346
UKVFTA	2026	2026	0	UKV!H11346
UKVFTA	2027	2027	0	UKV!I11346
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11293
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11293
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11293
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11293
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11293
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11293
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11293
RCEP A	2022	2022	0	RCEPT-A!D11330
RCEP A	2023	2023	0	RCEPT-A!E11330
RCEP A	2024	2024	0	RCEPT-A!F11330
RCEP A	2025	2025	0	RCEPT-A!G11330
RCEP A	2026	2026	0	RCEPT-A!H11330
RCEP A	2027	2027	0	RCEPT-A!I11330
RCEP B	2022	2022	0	B!D11330
RCEP B	2023	2023	0	B!E11330
RCEP B	2024	2024	0	B!F11330
RCEP B	2025	2025	0	B!G11330

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11330
RCEP B	2027	2027	0	B!I11330
RCEP C	2022	2022	0	C!D11330
RCEP C	2023	2023	0	C!E11330
RCEP C	2024	2024	0	C!F11330
RCEP C	2025	2025	0	C!G11330
RCEP C	2026	2026	0	C!H11330
RCEP C	2027	2027	0	C!I11330
RCEP D	2022	2022	0	D!D11329
RCEP D	2023	2023	0	D!E11329
RCEP D	2024	2024	0	D!F11329
RCEP D	2025	2025	0	D!G11329
RCEP D	2026	2026	0	D!H11329
RCEP D	2027	2027	0	D!I11329
RCEP E	2022	2022	0	E!D11333
RCEP E	2023	2023	0	E!E11333
RCEP E	2024	2024	0	E!F11333
RCEP E	2025	2025	0	E!G11333
RCEP E	2026	2026	0	E!H11333
RCEP E	2027	2027	0	E!I11333
RCEP F	2022	2022	0	F!D11330
RCEP F	2023	2023	0	F!E11330
RCEP F	2024	2024	0	F!F11330
RCEP F	2025	2025	0	F!G11330
RCEP F	2026	2026	0	F!H11330
RCEP F	2027	2027	0	F!I11330

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17,1	VI!F10495
VIFTA	2025	2025	14.3	VI!G10495
VIFTA	2026	2026	11.4	VI!H10495
VIFTA	2027	2027	8.6	VI!I10495

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7325.99 has 2 lines; 7325.99.20 is distinguished from its siblings by: Manhole covers, gratings and frames therefor.	7325.99.90 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 7325.99.20. 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 20% for 7325.99.20 was checked against BT2026 (cell BT2026!N11954), 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.