Vietnam Tariff Intelligence

HS 7326.20.60 detail

HS code	7326.20.60
Description	Other articles of iron or steel / - Articles of iron or steel wire: / - - Rat traps
Unit	kg/chiếc
Generated	05/11/2026 22:34:09
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/73262060/

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!K11962
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11962
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11962
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11321
ATIGA	2022	2022	0	AT!E11264
ATIGA	2023	2023	0	AT!F11264
ATIGA	2024	2024	0	AT!G11264
ATIGA	2025	2025	0	AT!H11264
ATIGA	2026	2026	0	AT!I11264
ATIGA	2027	2027	0	AT!J11264
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11316
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11316
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11316

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11316
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11316
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11316
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11317
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11317
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11317
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11317
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11317
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11317
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11320
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11270
AIFTA	30/12/2022	2022	16	AI!F11276
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G11276
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H11276
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I11276
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J11276
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K11276
VKFTA	2022	2022	0	VK!E11307
VKFTA	2023	2023	0	VK!F11307
VKFTA	2024	2024	0	VK!G11307
VKFTA	2025	2025	0	VK!H11307
VKFTA	2026	2026	0	VK!I11307
VKFTA	2027	2027	0	VK!J11307
VCFTA	2022	2022	0	VC!D11354
VCFTA	2023	2023	0	VC!E11354
VCFTA	2024	2024	0	VC!F11354

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11354
VCFTA	2026	2026	0	VC!H11354
VCFTA	2027	2027	0	VC!I11354
VN-EAEU	2022	2022	0	EAV!D11339
VN-EAEU	2023	2023	0	EAV!E11339
VN-EAEU	2024	2024	0	EAV!F11339
VN-EAEU	2025	2025	0	EAV!G11339
VN-EAEU	2026	2026	0	EAV!H11339
VN-EAEU	2027	2027	0	EAV!I11339
AHKFTA	2022	2022	*	AKH!D11339
AHKFTA	2023	2023	*	AKH!E11339
AHKFTA	2024	2024	*	AKH!F11339
AHKFTA	2025	2025	*	AKH!G11339
AHKFTA	2026	2026	*	AKH!H11339
AHKFTA	2027	2027	*	AKH!I11339
EVFTA	2022	2022	10	EV-NK!D11356
EVFTA	2023	2023	6,6	EV-NK!E11356
EVFTA	2024	2024	3,3	EV-NK!F11356
EVFTA	2025	2025	0	EV-NK!G11356
EVFTA	2026	2026	0	EV-NK!H11356
EVFTA	2027	2027	0	EV-NK!I11356
UKVFTA	2022	2022	10	UKV!D11355
UKVFTA	2023	2023	6,6	UKV!E11355
UKVFTA	2024	2024	3,3	UKV!F11355
UKVFTA	2025	2025	0	UKV!G11355
UKVFTA	2026	2026	0	UKV!H11355

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11355
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11302
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11302
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11302
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11302
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11302
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11302
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11302
RCEP A	2022	2022	13,5	RCEPT-A!D11339
RCEP A	2023	2023	12	RCEPT-A!E11339
RCEP A	2024	2024	10,5	RCEPT-A!F11339
RCEP A	2025	2025	9	RCEPT-A!G11339
RCEP A	2026	2026	7,5	RCEPT-A!H11339
RCEP A	2027	2027	6	RCEPT-A!I11339
RCEP B	2022	2022	13,5	B!D11339
RCEP B	2023	2023	12	B!E11339
RCEP B	2024	2024	10,5	B!F11339
RCEP B	2025	2025	9	B!G11339
RCEP B	2026	2026	7,5	B!H11339
RCEP B	2027	2027	6	B!I11339
RCEP C	2022	2022	13,5	C!D11339
RCEP C	2023	2023	12	C!E11339
RCEP C	2024	2024	10,5	C!F11339
RCEP C	2025	2025	9	C!G11339
RCEP C	2026	2026	7,5	C!H11339
RCEP C	2027	2027	6	C!I11339

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D11338
RCEP D	2023	2023	12,3	D!E11338
RCEP D	2024	2024	10,9	D!F11338
RCEP D	2025	2025	9,5	D!G11338
RCEP D	2026	2026	8,2	D!H11338
RCEP D	2027	2027	6,8	D!I11338
RCEP E	2022	2022	13,5	E!D11342
RCEP E	2023	2023	12	E!E11342
RCEP E	2024	2024	10,5	E!F11342
RCEP E	2025	2025	9	E!G11342
RCEP E	2026	2026	7,5	E!H11342
RCEP E	2027	2027	6	E!I11342
RCEP F	2022	2022	13,5	F!D11339
RCEP F	2023	2023	12	F!E11339
RCEP F	2024	2024	10,5	F!F11339
RCEP F	2025	2025	9	F!G11339
RCEP F	2026	2026	7,5	F!H11339
RCEP F	2027	2027	6	F!I11339
VIFTA	2024	2024	12	VI!F10503
VIFTA	2025	2025	9	VI!G10503
VIFTA	2026	2026	6	VI!H10503
VIFTA	2027	2027	3	VI!I10503

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: 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 7326.20 has 4 lines; 7326.20.60 is distinguished from its siblings by: Rat traps.	7326.20.50 Poultry cages and the like; 7326.20.70 Wire mesh curtain and blinds; 7326.20.90 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 7326.20.60. 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 7326.20.60 was checked against BT2026 (cell BT2026!N11962), 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.