Vietnam Tariff Intelligence

HS 7326.90.91 detail

HS code	7326.90.91
Description	Other articles of iron or steel / - Other: / - - Other: / - - - Cigarette cases and boxes
Unit	kg/chiếc
Generated	09/11/2026 11:06:31
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/73269091/

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!K11972
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11972
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11972
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 (-KH)	0% (except KH)	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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11331
ATIGA	2022	2022	0	AT!E11274
ATIGA	2023	2023	0	AT!F11274
ATIGA	2024	2024	0	AT!G11274
ATIGA	2025	2025	0	AT!H11274
ATIGA	2026	2026	0	AT!I11274
ATIGA	2027	2027	0	AT!J11274
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11326
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11326
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11326

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11326
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11326
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11326
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11327
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11327
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11327
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11327
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11327
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11327
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11330
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11280
AIFTA	30/12/2022	2022	16	AI!F11286
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G11286
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H11286
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I11286
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J11286
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K11286
VKFTA	2022	2022	0	VK!E11317
VKFTA	2023	2023	0	VK!F11317
VKFTA	2024	2024	0	VK!G11317
VKFTA	2025	2025	0	VK!H11317
VKFTA	2026	2026	0	VK!I11317
VKFTA	2027	2027	0	VK!J11317
VCFTA	2022	2022	6	VC!D11364
VCFTA	2023	2023	5	VC!E11364
VCFTA	2024	2024	3	VC!F11364

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	2	VC!G11364
VCFTA	2026	2026	1	VC!H11364
VCFTA	2027	2027	0	VC!I11364
VN-EAEU	2022	2022	0	EAV!D11349
VN-EAEU	2023	2023	0	EAV!E11349
VN-EAEU	2024	2024	0	EAV!F11349
VN-EAEU	2025	2025	0	EAV!G11349
VN-EAEU	2026	2026	0	EAV!H11349
VN-EAEU	2027	2027	0	EAV!I11349
AHKFTA	2022	2022	9	AKH!D11349
AHKFTA	2023	2023	6	AKH!E11349
AHKFTA	2024	2024	6	AKH!F11349
AHKFTA	2025	2025	3	AKH!G11349
AHKFTA	2026	2026	3	AKH!H11349
AHKFTA	2027	2027	0	AKH!I11349
EVFTA	2022	2022	7,5	EV-NK!D11366
EVFTA	2023	2023	5	EV-NK!E11366
EVFTA	2024	2024	2,5	EV-NK!F11366
EVFTA	2025	2025	0	EV-NK!G11366
EVFTA	2026	2026	0	EV-NK!H11366
EVFTA	2027	2027	0	EV-NK!I11366
UKVFTA	2022	2022	7,5	UKV!D11365
UKVFTA	2023	2023	5	UKV!E11365
UKVFTA	2024	2024	2,5	UKV!F11365
UKVFTA	2025	2025	0	UKV!G11365
UKVFTA	2026	2026	0	UKV!H11365

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11312
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11312
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11312
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11312
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11312
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11312
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11312
RCEP A	2022	2022	13,5	RCEPT-A!D11349
RCEP A	2023	2023	12	RCEPT-A!E11349
RCEP A	2024	2024	10,5	RCEPT-A!F11349
RCEP A	2025	2025	9	RCEPT-A!G11349
RCEP A	2026	2026	7,5	RCEPT-A!H11349
RCEP A	2027	2027	6	RCEPT-A!I11349
RCEP B	2022	2022	13,5	B!D11349
RCEP B	2023	2023	12	B!E11349
RCEP B	2024	2024	10,5	B!F11349
RCEP B	2025	2025	9	B!G11349
RCEP B	2026	2026	7,5	B!H11349
RCEP B	2027	2027	6	B!I11349
RCEP C	2022	2022	13,5	C!D11349
RCEP C	2023	2023	12	C!E11349
RCEP C	2024	2024	10,5	C!F11349
RCEP C	2025	2025	9	C!G11349
RCEP C	2026	2026	7,5	C!H11349
RCEP C	2027	2027	6	C!I11349

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D11348
RCEP D	2023	2023	12,3	D!E11348
RCEP D	2024	2024	10,9	D!F11348
RCEP D	2025	2025	9,5	D!G11348
RCEP D	2026	2026	8,2	D!H11348
RCEP D	2027	2027	6,8	D!I11348
RCEP E	2022	2022	13,5	E!D11352
RCEP E	2023	2023	12	E!E11352
RCEP E	2024	2024	10,5	E!F11352
RCEP E	2025	2025	9	E!G11352
RCEP E	2026	2026	7,5	E!H11352
RCEP E	2027	2027	6	E!I11352
RCEP F	2022	2022	13,5	F!D11349
RCEP F	2023	2023	12	F!E11349
RCEP F	2024	2024	10,5	F!F11349
RCEP F	2025	2025	9	F!G11349
RCEP F	2026	2026	7,5	F!H11349
RCEP F	2027	2027	6	F!I11349
VIFTA	2024	2024	10	VI!F10513
VIFTA	2025	2025	5	VI!G10513
VIFTA	2026	2026	0	VI!H10513
VIFTA	2027	2027	0	VI!I10513

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 7326.90 has 7 lines; 7326.90.91 is distinguished from its siblings by: Cigarette cases and boxes.	7326.90.10 Ships' rudders; 7326.90.20 Spouts and cups for latex collection; 7326.90.30 Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings; 7326.90.60 Bunsen burners; 7326.90.70 Horseshoes; riding boot spurs; 7326.90.99 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 7326.90.91. 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 7326.90.91 was checked against BT2026 (cell BT2026!N11972), 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.