Vietnam Tariff Intelligence

HS 7308.90.92 detail

HS code	7308.90.92
Description	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel / - Other: / - - Other: / - - - Guardrails
Unit	kg
Generated	02/11/2026 22:32:10
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/73089092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11737
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11737
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11737
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 (-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(-KH, ID, MM)	0% (except KH, ID, MM)	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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AIFTA	7.5	7.5%	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!E11078
ATIGA	2022	2022	0	AT!E11021
ATIGA	2023	2023	0	AT!F11021
ATIGA	2024	2024	0	AT!G11021
ATIGA	2025	2025	0	AT!H11021
ATIGA	2026	2026	0	AT!I11021
ATIGA	2027	2027	0	AT!J11021
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11073
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11073
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11073
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11073

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11073
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11073
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11074
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11074
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11074
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11074
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11074
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11074
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11075
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11027
AIFTA	30/12/2022	2022	8	AI!F11033
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G11033
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H11033
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I11033
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J11033
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K11033
VKFTA	2022	2022	0	VK!E11062
VKFTA	2023	2023	0	VK!F11062
VKFTA	2024	2024	0	VK!G11062
VKFTA	2025	2025	0	VK!H11062
VKFTA	2026	2026	0	VK!I11062
VKFTA	2027	2027	0	VK!J11062
VCFTA	2022	2022	2	VC!D11111
VCFTA	2023	2023	1	VC!E11111
VCFTA	2024	2024	0	VC!F11111
VCFTA	2025	2025	0	VC!G11111

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H11111
VCFTA	2027	2027	0	VC!I11111
VN-EAEU	2022	2022	0	EAV!D11096
VN-EAEU	2023	2023	0	EAV!E11096
VN-EAEU	2024	2024	0	EAV!F11096
VN-EAEU	2025	2025	0	EAV!G11096
VN-EAEU	2026	2026	0	EAV!H11096
VN-EAEU	2027	2027	0	EAV!I11096
AHKFTA	2022	2022	6	AKH!D11096
AHKFTA	2023	2023	4	AKH!E11096
AHKFTA	2024	2024	4	AKH!F11096
AHKFTA	2025	2025	2	AKH!G11096
AHKFTA	2026	2026	2	AKH!H11096
AHKFTA	2027	2027	0	AKH!I11096
EVFTA	2022	2022	5	EV-NK!D11113
EVFTA	2023	2023	3,3	EV-NK!E11113
EVFTA	2024	2024	1,6	EV-NK!F11113
EVFTA	2025	2025	0	EV-NK!G11113
EVFTA	2026	2026	0	EV-NK!H11113
EVFTA	2027	2027	0	EV-NK!I11113
UKVFTA	2022	2022	5	UKV!D11112
UKVFTA	2023	2023	3,3	UKV!E11112
UKVFTA	2024	2024	1,6	UKV!F11112
UKVFTA	2025	2025	0	UKV!G11112
UKVFTA	2026	2026	0	UKV!H11112
UKVFTA	2027	2027	0	UKV!I11112

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11059
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11059
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11059
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11059
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11059
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11059
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11059
RCEP A	2022	2022	9	RCEPT-A!D11096
RCEP A	2023	2023	8	RCEPT-A!E11096
RCEP A	2024	2024	7	RCEPT-A!F11096
RCEP A	2025	2025	6	RCEPT-A!G11096
RCEP A	2026	2026	5	RCEPT-A!H11096
RCEP A	2027	2027	4	RCEPT-A!I11096
RCEP B	2022	2022	9	B!D11096
RCEP B	2023	2023	8	B!E11096
RCEP B	2024	2024	7	B!F11096
RCEP B	2025	2025	6	B!G11096
RCEP B	2026	2026	5	B!H11096
RCEP B	2027	2027	4	B!I11096
RCEP C	2022	2022	9	C!D11096
RCEP C	2023	2023	8	C!E11096
RCEP C	2024	2024	7	C!F11096
RCEP C	2025	2025	6	C!G11096
RCEP C	2026	2026	5	C!H11096
RCEP C	2027	2027	4	C!I11096
RCEP D	2022	2022	9,1	D!D11095

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E11095
RCEP D	2024	2024	7,3	D!F11095
RCEP D	2025	2025	6,4	D!G11095
RCEP D	2026	2026	5,5	D!H11095
RCEP D	2027	2027	4,5	D!I11095
RCEP E	2022	2022	9	E!D11099
RCEP E	2023	2023	8	E!E11099
RCEP E	2024	2024	7	E!F11099
RCEP E	2025	2025	6	E!G11099
RCEP E	2026	2026	5	E!H11099
RCEP E	2027	2027	4	E!I11099
RCEP F	2022	2022	9	F!D11096
RCEP F	2023	2023	8	F!E11096
RCEP F	2024	2024	7	F!F11096
RCEP F	2025	2025	6	F!G11096
RCEP F	2026	2026	5	F!H11096
RCEP F	2027	2027	4	F!I11096
VIFTA	2024	2024	8	VI!F10278
VIFTA	2025	2025	6	VI!G10278
VIFTA	2026	2026	4	VI!H10278
VIFTA	2027	2027	2	VI!I10278

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7308.90 has 6 lines; 7308.90.92 is distinguished from its siblings by: Guardrails.	7308.90.20 Prefabricated modular type joined by shear connectors; 7308.90.40 Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels; 7308.90.50 Rails for ships; 7308.90.60 Perforated cable trays; 7308.90.99 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 7308.90.92. 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 10% for 7308.90.92 was checked against BT2026 (cell BT2026!N11737), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.