Vietnam Tariff Intelligence

HS 7321.19.10 detail

HS code	7321.19.10
Description	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel / - Cooking appliances and plate warmers: / - - Other, including appliances for solid fuel: / - - - For solid fuel
Unit	chiếc
Generated	26/11/2026 11:37:21
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/73211910/

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!K11895
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11895
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11895
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11249
ATIGA	2022	2022	0	AT!E11192
ATIGA	2023	2023	0	AT!F11192
ATIGA	2024	2024	0	AT!G11192
ATIGA	2025	2025	0	AT!H11192
ATIGA	2026	2026	0	AT!I11192
ATIGA	2027	2027	0	AT!J11192
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E11244
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11244
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11244
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11244

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11244
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11244
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11245
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11245
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11245
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11245
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11245
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11245
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F11248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11198
AIFTA	30/12/2022	2022	0	AI!F11204
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11204
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11204
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11204
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11204
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11204
VKFTA	2022	2022	0	VK!E11235
VKFTA	2023	2023	0	VK!F11235
VKFTA	2024	2024	0	VK!G11235
VKFTA	2025	2025	0	VK!H11235
VKFTA	2026	2026	0	VK!I11235
VKFTA	2027	2027	0	VK!J11235
VCFTA	2022	2022	8	VC!D11282
VCFTA	2023	2023	6	VC!E11282
VCFTA	2024	2024	5	VC!F11282
VCFTA	2025	2025	3	VC!G11282

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H11282
VCFTA	2027	2027	0	VC!I11282
VN-EAEU	2022	2022	0	EAV!D11267
VN-EAEU	2023	2023	0	EAV!E11267
VN-EAEU	2024	2024	0	EAV!F11267
VN-EAEU	2025	2025	0	EAV!G11267
VN-EAEU	2026	2026	0	EAV!H11267
VN-EAEU	2027	2027	0	EAV!I11267
AHKFTA	2022	2022	12	AKH!D11267
AHKFTA	2023	2023	8	AKH!E11267
AHKFTA	2024	2024	8	AKH!F11267
AHKFTA	2025	2025	4	AKH!G11267
AHKFTA	2026	2026	4	AKH!H11267
AHKFTA	2027	2027	0	AKH!I11267
EVFTA	2022	2022	14,5	EV-NK!D11284
EVFTA	2023	2023	12,7	EV-NK!E11284
EVFTA	2024	2024	10,9	EV-NK!F11284
EVFTA	2025	2025	9	EV-NK!G11284
EVFTA	2026	2026	7,2	EV-NK!H11284
EVFTA	2027	2027	5,4	EV-NK!I11284
UKVFTA	2022	2022	14,5	UKV!D11283
UKVFTA	2023	2023	12,7	UKV!E11283
UKVFTA	2024	2024	10,9	UKV!F11283
UKVFTA	2025	2025	9	UKV!G11283
UKVFTA	2026	2026	7,2	UKV!H11283
UKVFTA	2027	2027	5,4	UKV!I11283

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11230
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11230
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11230
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11230
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11230
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11230
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11230
RCEP A	2022	2022	18	RCEPT-A!D11267
RCEP A	2023	2023	16	RCEPT-A!E11267
RCEP A	2024	2024	14	RCEPT-A!F11267
RCEP A	2025	2025	12	RCEPT-A!G11267
RCEP A	2026	2026	10	RCEPT-A!H11267
RCEP A	2027	2027	8	RCEPT-A!I11267
RCEP B	2022	2022	18	B!D11267
RCEP B	2023	2023	16	B!E11267
RCEP B	2024	2024	14	B!F11267
RCEP B	2025	2025	12	B!G11267
RCEP B	2026	2026	10	B!H11267
RCEP B	2027	2027	8	B!I11267
RCEP C	2022	2022	18	C!D11267
RCEP C	2023	2023	16	C!E11267
RCEP C	2024	2024	14	C!F11267
RCEP C	2025	2025	12	C!G11267
RCEP C	2026	2026	10	C!H11267
RCEP C	2027	2027	8	C!I11267
RCEP D	2022	2022	18,2	D!D11266

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E11266
RCEP D	2024	2024	14,5	D!F11266
RCEP D	2025	2025	12,7	D!G11266
RCEP D	2026	2026	10,9	D!H11266
RCEP D	2027	2027	9,1	D!I11266
RCEP E	2022	2022	18	E!D11270
RCEP E	2023	2023	16	E!E11270
RCEP E	2024	2024	14	E!F11270
RCEP E	2025	2025	12	E!G11270
RCEP E	2026	2026	10	E!H11270
RCEP E	2027	2027	8	E!I11270
RCEP F	2022	2022	18	F!D11267
RCEP F	2023	2023	16	F!E11267
RCEP F	2024	2024	14	F!F11267
RCEP F	2025	2025	12	F!G11267
RCEP F	2026	2026	10	F!H11267
RCEP F	2027	2027	8	F!I11267
VIFTA	2024	2024	17.1	VI!F10436
VIFTA	2025	2025	14.3	VI!G10436
VIFTA	2026	2026	11.4	VI!H10436
VIFTA	2027	2027	8.6	VI!I10436

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 24%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 7321.19 has 2 lines; 7321.19.10 is distinguished from its siblings by: For solid fuel.	7321.19.90 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 7321.19.10. 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 7321.19.10 was checked against BT2026 (cell BT2026!N11895), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.