Vietnam Tariff Intelligence

HS 7302.90.90 detail

HS code	7302.90.90
Description	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails / - Other: / - - Other
Unit	kg
Generated	04/11/2026 14:48:59
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/73029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11553
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11553
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11553
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
AKFTA	0(-KH)	0% (except KH)	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
VIFTA	1.7	1.7%	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!E10880
ATIGA	2022	2022	0	AT!E10831
ATIGA	2023	2023	0	AT!F10831
ATIGA	2024	2024	0	AT!G10831
ATIGA	2025	2025	0	AT!H10831
ATIGA	2026	2026	0	AT!I10831
ATIGA	2027	2027	0	AT!J10831
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10883
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10883
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10883
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10883

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10883
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10883
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10884
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10884
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10884
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10884
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10884
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10884
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10885
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10837
AIFTA	30/12/2022	2022	0	AI!F10843
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10843
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10843
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10843
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10843
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10843
VKFTA	2022	2022	0	VK!E10870
VKFTA	2023	2023	0	VK!F10870
VKFTA	2024	2024	0	VK!G10870
VKFTA	2025	2025	0	VK!H10870
VKFTA	2026	2026	0	VK!I10870
VKFTA	2027	2027	0	VK!J10870
VCFTA	2022	2022	0	VC!D10921
VCFTA	2023	2023	0	VC!E10921
VCFTA	2024	2024	0	VC!F10921
VCFTA	2025	2025	0	VC!G10921

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H10921
VCFTA	2027	2027	0	VC!I10921
VN-EAEU	2022	2022	0	EAV!D10906
VN-EAEU	2023	2023	0	EAV!E10906
VN-EAEU	2024	2024	0	EAV!F10906
VN-EAEU	2025	2025	0	EAV!G10906
VN-EAEU	2026	2026	0	EAV!H10906
VN-EAEU	2027	2027	0	EAV!I10906
AHKFTA	2022	2022	0	AKH!D10906
AHKFTA	2023	2023	0	AKH!E10906
AHKFTA	2024	2024	0	AKH!F10906
AHKFTA	2025	2025	0	AKH!G10906
AHKFTA	2026	2026	0	AKH!H10906
AHKFTA	2027	2027	0	AKH!I10906
EVFTA	2022	2022	0	EV-NK!D10923
EVFTA	2023	2023	0	EV-NK!E10923
EVFTA	2024	2024	0	EV-NK!F10923
EVFTA	2025	2025	0	EV-NK!G10923
EVFTA	2026	2026	0	EV-NK!H10923
EVFTA	2027	2027	0	EV-NK!I10923
UKVFTA	2022	2022	0	UKV!D10922
UKVFTA	2023	2023	0	UKV!E10922
UKVFTA	2024	2024	0	UKV!F10922
UKVFTA	2025	2025	0	UKV!G10922
UKVFTA	2026	2026	0	UKV!H10922
UKVFTA	2027	2027	0	UKV!I10922

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10869
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10869
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10869
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10869
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10869
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10869
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10869
RCEP A	2022	2022	0	RCEPT-A!D10906
RCEP A	2023	2023	0	RCEPT-A!E10906
RCEP A	2024	2024	0	RCEPT-A!F10906
RCEP A	2025	2025	0	RCEPT-A!G10906
RCEP A	2026	2026	0	RCEPT-A!H10906
RCEP A	2027	2027	0	RCEPT-A!I10906
RCEP B	2022	2022	0	B!D10906
RCEP B	2023	2023	0	B!E10906
RCEP B	2024	2024	0	B!F10906
RCEP B	2025	2025	0	B!G10906
RCEP B	2026	2026	0	B!H10906
RCEP B	2027	2027	0	B!I10906
RCEP C	2022	2022	0	C!D10906
RCEP C	2023	2023	0	C!E10906
RCEP C	2024	2024	0	C!F10906
RCEP C	2025	2025	0	C!G10906
RCEP C	2026	2026	0	C!H10906
RCEP C	2027	2027	0	C!I10906
RCEP D	2022	2022	0	D!D10905

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E10905
RCEP D	2024	2024	0	D!F10905
RCEP D	2025	2025	0	D!G10905
RCEP D	2026	2026	0	D!H10905
RCEP D	2027	2027	0	D!I10905
RCEP E	2022	2022	0	E!D10909
RCEP E	2023	2023	0	E!E10909
RCEP E	2024	2024	0	E!F10909
RCEP E	2025	2025	0	E!G10909
RCEP E	2026	2026	0	E!H10909
RCEP E	2027	2027	0	E!I10909
RCEP F	2022	2022	0	F!D10906
RCEP F	2023	2023	0	F!E10906
RCEP F	2024	2024	0	F!F10906
RCEP F	2025	2025	0	F!G10906
RCEP F	2026	2026	0	F!H10906
RCEP F	2027	2027	0	F!I10906
VIFTA	2024	2024	2.6	VI!F10094
VIFTA	2025	2025	2.1	VI!G10094
VIFTA	2026	2026	1.7	VI!H10094
VIFTA	2027	2027	1.3	VI!I10094

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): 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 7302.90 has 2 lines; 7302.90.90 is distinguished from its siblings by: Other.	7302.90.10 Sleepers (cross-ties)	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm Thép dạng thanh, que, dạng góc, khuôn hình cán nóng > Cọc cừ, ray xe lửa và các vật liệu xây dựng ray xe lửa bằng Thép; Góc, khuôn, hình bằng Thép đã được hàn. (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	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 7302.90.90. 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 3% for 7302.90.90 was checked against BT2026 (cell BT2026!N11553), 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
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.