Vietnam Tariff Intelligence

HS 7320.90.90 detail

HS code	7320.90.90
Description	Springs and leaves for springs, of iron or steel / - Other: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 20:29:58
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/73209090/

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!K11889
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11889
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11889
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 (-PH)	0% (except PH)	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
AKFTA	0	0%	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	1,5	1.5%	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 C)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	1,6	1.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AJCEP	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	3	3%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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!E11242
ATIGA	2022	2022	0	AT!E11185
ATIGA	2023	2023	0	AT!F11185
ATIGA	2024	2024	0	AT!G11185
ATIGA	2025	2025	0	AT!H11185
ATIGA	2026	2026	0	AT!I11185
ATIGA	2027	2027	0	AT!J11185
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E11237
AJCEP	01/4/2023 - 31/3/2024	2023	3	AJ!F11237
AJCEP	01/4/2024 - 31/3/2025	2024	3	AJ!G11237

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	3	AJ!H11237
AJCEP	01/4/2026 - 31/3/2027	2026	3	AJ!I11237
AJCEP	01/4/2027 - 31/3/2028	2027	3	AJ!J11237
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E11238
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F11238
VJEPA	01/4/2024 - 31/3/2025	2024	3	VJ!G11238
VJEPA	01/4/2025 - 31/3/2026	2025	3	VJ!H11238
VJEPA	01/4/2026 - 31/3/2027	2026	3	VJ!I11238
VJEPA	01/4/2027 - 31/3/2028	2027	3	VJ!J11238
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11241
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11191
AIFTA	30/12/2022	2022	0	AI!F11197
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11197
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11197
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11197
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11197
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11197
VKFTA	2022	2022	0	VK!E11228
VKFTA	2023	2023	0	VK!F11228
VKFTA	2024	2024	0	VK!G11228
VKFTA	2025	2025	0	VK!H11228
VKFTA	2026	2026	0	VK!I11228
VKFTA	2027	2027	0	VK!J11228
VCFTA	2022	2022	3	VC!D11275
VCFTA	2023	2023	3	VC!E11275
VCFTA	2024	2024	0	VC!F11275

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11275
VCFTA	2026	2026	0	VC!H11275
VCFTA	2027	2027	0	VC!I11275
VN-EAEU	2022	2022	0	EAV!D11260
VN-EAEU	2023	2023	0	EAV!E11260
VN-EAEU	2024	2024	0	EAV!F11260
VN-EAEU	2025	2025	0	EAV!G11260
VN-EAEU	2026	2026	0	EAV!H11260
VN-EAEU	2027	2027	0	EAV!I11260
AHKFTA	2022	2022	2	AKH!D11260
AHKFTA	2023	2023	1	AKH!E11260
AHKFTA	2024	2024	1	AKH!F11260
AHKFTA	2025	2025	1	AKH!G11260
AHKFTA	2026	2026	1	AKH!H11260
AHKFTA	2027	2027	0	AKH!I11260
EVFTA	2022	2022	0,7	EV-NK!D11277
EVFTA	2023	2023	0	EV-NK!E11277
EVFTA	2024	2024	0	EV-NK!F11277
EVFTA	2025	2025	0	EV-NK!G11277
EVFTA	2026	2026	0	EV-NK!H11277
EVFTA	2027	2027	0	EV-NK!I11277
UKVFTA	2022	2022	0,7	UKV!D11276
UKVFTA	2023	2023	0	UKV!E11276
UKVFTA	2024	2024	0	UKV!F11276
UKVFTA	2025	2025	0	UKV!G11276
UKVFTA	2026	2026	0	UKV!H11276

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11276
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11223
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11223
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11223
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11223
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11223
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11223
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11223
RCEP A	2022	2022	2,7	RCEPT-A!D11260
RCEP A	2023	2023	2,4	RCEPT-A!E11260
RCEP A	2024	2024	2,1	RCEPT-A!F11260
RCEP A	2025	2025	1,8	RCEPT-A!G11260
RCEP A	2026	2026	1,5	RCEPT-A!H11260
RCEP A	2027	2027	1,2	RCEPT-A!I11260
RCEP B	2022	2022	2,7	B!D11260
RCEP B	2023	2023	2,4	B!E11260
RCEP B	2024	2024	2,1	B!F11260
RCEP B	2025	2025	1,8	B!G11260
RCEP B	2026	2026	1,5	B!H11260
RCEP B	2027	2027	1,2	B!I11260
RCEP C	2022	2022	2,7	C!D11260
RCEP C	2023	2023	2,4	C!E11260
RCEP C	2024	2024	2,1	C!F11260
RCEP C	2025	2025	1,8	C!G11260
RCEP C	2026	2026	1,5	C!H11260
RCEP C	2027	2027	1,2	C!I11260

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,7	D!D11259
RCEP D	2023	2023	2,5	D!E11259
RCEP D	2024	2024	2,2	D!F11259
RCEP D	2025	2025	1,9	D!G11259
RCEP D	2026	2026	1,6	D!H11259
RCEP D	2027	2027	1,4	D!I11259
RCEP E	2022	2022	2,7	E!D11263
RCEP E	2023	2023	2,4	E!E11263
RCEP E	2024	2024	2,1	E!F11263
RCEP E	2025	2025	1,8	E!G11263
RCEP E	2026	2026	1,5	E!H11263
RCEP E	2027	2027	1,2	E!I11263
RCEP F	2022	2022	2,7	F!D11260
RCEP F	2023	2023	2,4	F!E11260
RCEP F	2024	2024	2,1	F!F11260
RCEP F	2025	2025	1,8	F!G11260
RCEP F	2026	2026	1,5	F!H11260
RCEP F	2027	2027	1,2	F!I11260
VIFTA	2024	2024	2	VI!F10430
VIFTA	2025	2025	1	VI!G10430
VIFTA	2026	2026	0	VI!H10430
VIFTA	2027	2027	0	VI!I10430

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
FTA-013	YELLOW	FTA rate not lower than MFN	AJCEP 3%, VJEPA 3%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 7320.90 has 2 lines; 7320.90.90 is distinguished from its siblings by: Other.	7320.90.10 Suitable for use on motor vehicles	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 7320.90.90. 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 7320.90.90 was checked against BT2026 (cell BT2026!N11889), 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.