Vietnam Tariff Intelligence

HS 7215.90.91 detail

HS code	7215.90.91
Description	Other bars and rods of iron or non-alloy steel / - Other: / - - Other: / - - - Of circular cross-section
Unit	kg
Generated	05/11/2026 19:04:32
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/72159091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11313
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11313
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11313
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
ACFTA	0 (-MY)	0% (except MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10631
ATIGA	2022	2022	0	AT!E10582
ATIGA	2023	2023	0	AT!F10582
ATIGA	2024	2024	0	AT!G10582
ATIGA	2025	2025	0	AT!H10582
ATIGA	2026	2026	0	AT!I10582
ATIGA	2027	2027	0	AT!J10582
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10634
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10634
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10634

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10634
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10634
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10634
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10635
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10635
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10635
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10635
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10635
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10635
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F10636
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10588
AIFTA	30/12/2022	2022	*	AI!F10594
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10594
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10594
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10594
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10594
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10594
VKFTA	2022	2022	0	VK!E10621
VKFTA	2023	2023	0	VK!F10621
VKFTA	2024	2024	0	VK!G10621
VKFTA	2025	2025	0	VK!H10621
VKFTA	2026	2026	0	VK!I10621
VKFTA	2027	2027	0	VK!J10621
VCFTA	2022	2022	*	VC!D10672
VCFTA	2023	2023	*	VC!E10672
VCFTA	2024	2024	*	VC!F10672

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G10672
VCFTA	2026	2026	*	VC!H10672
VCFTA	2027	2027	*	VC!I10672
VN-EAEU	2022	2022	0	EAV!D10657
VN-EAEU	2023	2023	0	EAV!E10657
VN-EAEU	2024	2024	0	EAV!F10657
VN-EAEU	2025	2025	0	EAV!G10657
VN-EAEU	2026	2026	0	EAV!H10657
VN-EAEU	2027	2027	0	EAV!I10657
AHKFTA	2022	2022	0	AKH!D10657
AHKFTA	2023	2023	0	AKH!E10657
AHKFTA	2024	2024	0	AKH!F10657
AHKFTA	2025	2025	0	AKH!G10657
AHKFTA	2026	2026	0	AKH!H10657
AHKFTA	2027	2027	0	AKH!I10657
EVFTA	2022	2022	0	EV-NK!D10674
EVFTA	2023	2023	0	EV-NK!E10674
EVFTA	2024	2024	0	EV-NK!F10674
EVFTA	2025	2025	0	EV-NK!G10674
EVFTA	2026	2026	0	EV-NK!H10674
EVFTA	2027	2027	0	EV-NK!I10674
UKVFTA	2022	2022	0	UKV!D10673
UKVFTA	2023	2023	0	UKV!E10673
UKVFTA	2024	2024	0	UKV!F10673
UKVFTA	2025	2025	0	UKV!G10673
UKVFTA	2026	2026	0	UKV!H10673

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10673
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10620
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10620
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10620
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10620
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10620
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10620
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10620
RCEP A	2022	2022	0	RCEPT-A!D10657
RCEP A	2023	2023	0	RCEPT-A!E10657
RCEP A	2024	2024	0	RCEPT-A!F10657
RCEP A	2025	2025	0	RCEPT-A!G10657
RCEP A	2026	2026	0	RCEPT-A!H10657
RCEP A	2027	2027	0	RCEPT-A!I10657
RCEP B	2022	2022	0	B!D10657
RCEP B	2023	2023	0	B!E10657
RCEP B	2024	2024	0	B!F10657
RCEP B	2025	2025	0	B!G10657
RCEP B	2026	2026	0	B!H10657
RCEP B	2027	2027	0	B!I10657
RCEP C	2022	2022	0	C!D10657
RCEP C	2023	2023	0	C!E10657
RCEP C	2024	2024	0	C!F10657
RCEP C	2025	2025	0	C!G10657
RCEP C	2026	2026	0	C!H10657
RCEP C	2027	2027	0	C!I10657

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10656
RCEP D	2023	2023	0	D!E10656
RCEP D	2024	2024	0	D!F10656
RCEP D	2025	2025	0	D!G10656
RCEP D	2026	2026	0	D!H10656
RCEP D	2027	2027	0	D!I10656
RCEP E	2022	2022	0	E!D10660
RCEP E	2023	2023	0	E!E10660
RCEP E	2024	2024	0	E!F10660
RCEP E	2025	2025	0	E!G10660
RCEP E	2026	2026	0	E!H10660
RCEP E	2027	2027	0	E!I10660
RCEP F	2022	2022	0	F!D10657
RCEP F	2023	2023	0	F!E10657
RCEP F	2024	2024	0	F!F10657
RCEP F	2025	2025	0	F!G10657
RCEP F	2026	2026	0	F!H10657
RCEP F	2027	2027	0	F!I10657
VIFTA	2024	2024	0	VI!F9861
VIFTA	2025	2025	0	VI!G9861
VIFTA	2026	2026	0	VI!H9861
VIFTA	2027	2027	0	VI!I9861

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 7215.90 has 3 lines; 7215.90.91 is distinguished from its siblings by: Of circular cross-section.	7215.90.10 Of a kind used for concrete reinforcement (rebars); 7215.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7215.90.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7215.90.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7215.90.91. 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 0% for 7215.90.91 was checked against BT2026 (cell BT2026!N11313), 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 mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)*

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.