

HS 7315.89.90 detail

HS code	7315.89.90
Description	Chain and parts thereof, of iron or steel / - Other chain: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	01/11/2026 15:31:27
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/73158990/

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!K11828
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11828
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11828
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 (-ID)	0% (except ID)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-ID)	0% (except ID)	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.1	2.1%	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
AIFTA	11	11%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11176
ATIGA	2022	2022	0	AT!E11119

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11119
ATIGA	2024	2024	0	AT!G11119
ATIGA	2025	2025	0	AT!H11119
ATIGA	2026	2026	0	AT!I11119
ATIGA	2027	2027	0	AT!J11119
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11171
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11171
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11171
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11171
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11171
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11171
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11172
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11172
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11172
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11172
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11172
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11172
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11175
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11125
AIFTA	30/12/2022	2022	12	AI!F11131
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G11131
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H11131
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I11131
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J11131
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K11131
VKFTA	2022	2022	0	VK!E11162

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11162
VKFTA	2024	2024	0	VK!G11162
VKFTA	2025	2025	0	VK!H11162
VKFTA	2026	2026	0	VK!I11162
VKFTA	2027	2027	0	VK!J11162
VCFTA	2022	2022	1	VC!D11209
VCFTA	2023	2023	1	VC!E11209
VCFTA	2024	2024	0	VC!F11209
VCFTA	2025	2025	0	VC!G11209
VCFTA	2026	2026	0	VC!H11209
VCFTA	2027	2027	0	VC!I11209
VN-EAEU	2022	2022	0	EAV!D11194
VN-EAEU	2023	2023	0	EAV!E11194
VN-EAEU	2024	2024	0	EAV!F11194
VN-EAEU	2025	2025	0	EAV!G11194
VN-EAEU	2026	2026	0	EAV!H11194
VN-EAEU	2027	2027	0	EAV!I11194
AHKFTA	2022	2022	2	AKH!D11194
AHKFTA	2023	2023	1	AKH!E11194
AHKFTA	2024	2024	1	AKH!F11194
AHKFTA	2025	2025	1	AKH!G11194
AHKFTA	2026	2026	1	AKH!H11194
AHKFTA	2027	2027	0	AKH!I11194
EVFTA	2022	2022	0	EV-NK!D11211
EVFTA	2023	2023	0	EV-NK!E11211
EVFTA	2024	2024	0	EV-NK!F11211

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11211
EVFTA	2026	2026	0	EV-NK!H11211
EVFTA	2027	2027	0	EV-NK!I11211
UKVFTA	2022	2022	0	UKV!D11210
UKVFTA	2023	2023	0	UKV!E11210
UKVFTA	2024	2024	0	UKV!F11210
UKVFTA	2025	2025	0	UKV!G11210
UKVFTA	2026	2026	0	UKV!H11210
UKVFTA	2027	2027	0	UKV!I11210
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11157
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11157
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11157
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11157
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11157
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11157
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11157
RCEP A	2022	2022	0	RCEPT-A!D11194
RCEP A	2023	2023	0	RCEPT-A!E11194
RCEP A	2024	2024	0	RCEPT-A!F11194
RCEP A	2025	2025	0	RCEPT-A!G11194
RCEP A	2026	2026	0	RCEPT-A!H11194
RCEP A	2027	2027	0	RCEPT-A!I11194
RCEP B	2022	2022	0	B!D11194
RCEP B	2023	2023	0	B!E11194
RCEP B	2024	2024	0	B!F11194
RCEP B	2025	2025	0	B!G11194

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11194
RCEP B	2027	2027	0	B!I11194
RCEP C	2022	2022	0	C!D11194
RCEP C	2023	2023	0	C!E11194
RCEP C	2024	2024	0	C!F11194
RCEP C	2025	2025	0	C!G11194
RCEP C	2026	2026	0	C!H11194
RCEP C	2027	2027	0	C!I11194
RCEP D	2022	2022	0	D!D11193
RCEP D	2023	2023	0	D!E11193
RCEP D	2024	2024	0	D!F11193
RCEP D	2025	2025	0	D!G11193
RCEP D	2026	2026	0	D!H11193
RCEP D	2027	2027	0	D!I11193
RCEP E	2022	2022	0	E!D11197
RCEP E	2023	2023	0	E!E11197
RCEP E	2024	2024	0	E!F11197
RCEP E	2025	2025	0	E!G11197
RCEP E	2026	2026	0	E!H11197
RCEP E	2027	2027	0	E!I11197
RCEP F	2022	2022	0	F!D11194
RCEP F	2023	2023	0	F!E11194
RCEP F	2024	2024	0	F!F11194
RCEP F	2025	2025	0	F!G11194
RCEP F	2026	2026	0	F!H11194
RCEP F	2027	2027	0	F!I11194

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.7	VI!F10369
VIFTA	2025	2025	2.4	VI!G10369
VIFTA	2026	2026	2.1	VI!H10369
VIFTA	2027	2027	1.8	VI!!10369

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	AIFTA 11%: 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 7315.89 has 2 lines; 7315.89.90 is distinguished from its siblings by: Other.	7315.89.10 Bicycle or motorcycle chain	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 7315.89.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 3% for 7315.89.90 was checked against BT2026 (cell BT2026!N11828), 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.