Vietnam Tariff Intelligence

HS 7315.90.20 detail

HS code	7315.90.20
Description	Chain and parts thereof, of iron or steel / - Other parts: / - - Of bicycle or motorcycle chain
Unit	kg/chiếc
Generated	03/11/2026 08:01:52
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/73159020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11830
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N11830
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11830
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	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 F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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
AJCEP	35	35%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	35	35%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		50	AC!E11178
ATIGA	2022	2022	0	AT!E11121
ATIGA	2023	2023	0	AT!F11121
ATIGA	2024	2024	0	AT!G11121
ATIGA	2025	2025	0	AT!H11121
ATIGA	2026	2026	0	AT!I11121
ATIGA	2027	2027	0	AT!J11121
AJCEP	30/12/2022 - 31/3/2023	2022	35	AJ!E11173
AJCEP	01/4/2023 - 31/3/2024	2023	35	AJ!F11173
AJCEP	01/4/2024 - 31/3/2025	2024	35	AJ!G11173

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	35	AJ!H11173
AJCEP	01/4/2026 - 31/3/2027	2026	35	AJ!I11173
AJCEP	01/4/2027 - 31/3/2028	2027	35	AJ!J11173
VJEPA	30/12/2022 - 31/3/2023	2022	35	VJ!E11174
VJEPA	01/4/2023 - 31/3/2024	2023	35	VJ!F11174
VJEPA	01/4/2024 - 31/3/2025	2024	35	VJ!G11174
VJEPA	01/4/2025 - 31/3/2026	2025	35	VJ!H11174
VJEPA	01/4/2026 - 31/3/2027	2026	35	VJ!I11174
VJEPA	01/4/2027 - 31/3/2028	2027	35	VJ!J11174
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F11177
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H11127
AIFTA	30/12/2022	2022	32	AI!F11133
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G11133
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H11133
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I11133
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J11133
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K11133
VKFTA	2022	2022	5	VK!E11164
VKFTA	2023	2023	5	VK!F11164
VKFTA	2024	2024	5	VK!G11164
VKFTA	2025	2025	5	VK!H11164
VKFTA	2026	2026	5	VK!I11164
VKFTA	2027	2027	5	VK!J11164
VCFTA	2022	2022	35	VC!D11211
VCFTA	2023	2023	35	VC!E11211
VCFTA	2024	2024	5	VC!F11211

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G11211
VCFTA	2026	2026	5	VC!H11211
VCFTA	2027	2027	5	VC!I11211
VN-EAEU	2022	2022	0	EAV!D11196
VN-EAEU	2023	2023	0	EAV!E11196
VN-EAEU	2024	2024	0	EAV!F11196
VN-EAEU	2025	2025	0	EAV!G11196
VN-EAEU	2026	2026	0	EAV!H11196
VN-EAEU	2027	2027	0	EAV!I11196
AHKFTA	2022	2022	*	AKH!D11196
AHKFTA	2023	2023	*	AKH!E11196
AHKFTA	2024	2024	*	AKH!F11196
AHKFTA	2025	2025	*	AKH!G11196
AHKFTA	2026	2026	*	AKH!H11196
AHKFTA	2027	2027	*	AKH!I11196
EVFTA	2022	2022	15	EV-NK!D11213
EVFTA	2023	2023	10	EV-NK!E11213
EVFTA	2024	2024	5	EV-NK!F11213
EVFTA	2025	2025	0	EV-NK!G11213
EVFTA	2026	2026	0	EV-NK!H11213
EVFTA	2027	2027	0	EV-NK!I11213
UKVFTA	2022	2022	15	UKV!D11212
UKVFTA	2023	2023	10	UKV!E11212
UKVFTA	2024	2024	5	UKV!F11212
UKVFTA	2025	2025	0	UKV!G11212
UKVFTA	2026	2026	0	UKV!H11212

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11212
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11159
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11159
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11159
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11159
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11159
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11159
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11159
RCEP A	2022	2022	30	RCEPT-A!D11196
RCEP A	2023	2023	30	RCEPT-A!E11196
RCEP A	2024	2024	30	RCEPT-A!F11196
RCEP A	2025	2025	30	RCEPT-A!G11196
RCEP A	2026	2026	30	RCEPT-A!H11196
RCEP A	2027	2027	30	RCEPT-A!I11196
RCEP B	2022	2022	30	B!D11196
RCEP B	2023	2023	30	B!E11196
RCEP B	2024	2024	30	B!F11196
RCEP B	2025	2025	30	B!G11196
RCEP B	2026	2026	30	B!H11196
RCEP B	2027	2027	30	B!I11196
RCEP C	2022	2022	30	C!D11196
RCEP C	2023	2023	30	C!E11196
RCEP C	2024	2024	30	C!F11196
RCEP C	2025	2025	30	C!G11196
RCEP C	2026	2026	30	C!H11196
RCEP C	2027	2027	30	C!I11196

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D11195
RCEP D	2023	2023	30	D!E11195
RCEP D	2024	2024	30	D!F11195
RCEP D	2025	2025	30	D!G11195
RCEP D	2026	2026	30	D!H11195
RCEP D	2027	2027	30	D!I11195
RCEP E	2022	2022	30	E!D11199
RCEP E	2023	2023	30	E!E11199
RCEP E	2024	2024	30	E!F11199
RCEP E	2025	2025	30	E!G11199
RCEP E	2026	2026	30	E!H11199
RCEP E	2027	2027	30	E!I11199
RCEP F	2022	2022	30	F!D11196
RCEP F	2023	2023	30	F!E11196
RCEP F	2024	2024	30	F!F11196
RCEP F	2025	2025	30	F!G11196
RCEP F	2026	2026	30	F!H11196
RCEP F	2027	2027	30	F!I11196
VIFTA	2024	2024	30	VI!F10371
VIFTA	2025	2025	30	VI!G10371
VIFTA	2026	2026	30	VI!H10371
VIFTA	2027	2027	30	VI!I10371

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 30%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, VIFTA 30%, AJCEP 35%, VJEPA 35%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 7315.90 has 2 lines; 7315.90.20 is distinguished from its siblings by: Of bicycle or motorcycle chain.	7315.90.90 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 7315.90.20. 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 30% for 7315.90.20 was checked against BT2026 (cell BT2026!N11830), 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.