Vietnam Tariff Intelligence

HS 7315.90.90 detail

HS code	7315.90.90
Description	Chain and parts thereof, of iron or steel / - Other parts: / - - Other
Unit	kg/chiếc
Generated	09/11/2026 11:21:53
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/73159090/

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!K11831
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11831
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11831
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	0%	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!E11179
ATIGA	2022	2022	0	AT!E11122

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11122
ATIGA	2024	2024	0	AT!G11122
ATIGA	2025	2025	0	AT!H11122
ATIGA	2026	2026	0	AT!I11122
ATIGA	2027	2027	0	AT!J11122
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11174
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11174
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11174
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11174
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11174
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11174
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11175
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11178
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11128
AIFTA	30/12/2022	2022	12	AI!F11134
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G11134
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H11134
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I11134
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J11134
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K11134
VKFTA	2022	2022	0	VK!E11165

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11165
VKFTA	2024	2024	0	VK!G11165
VKFTA	2025	2025	0	VK!H11165
VKFTA	2026	2026	0	VK!I11165
VKFTA	2027	2027	0	VK!J11165
VCFTA	2022	2022	1	VC!D11212
VCFTA	2023	2023	1	VC!E11212
VCFTA	2024	2024	0	VC!F11212
VCFTA	2025	2025	0	VC!G11212
VCFTA	2026	2026	0	VC!H11212
VCFTA	2027	2027	0	VC!I11212
VN-EAEU	2022	2022	0	EAV!D11197
VN-EAEU	2023	2023	0	EAV!E11197
VN-EAEU	2024	2024	0	EAV!F11197
VN-EAEU	2025	2025	0	EAV!G11197
VN-EAEU	2026	2026	0	EAV!H11197
VN-EAEU	2027	2027	0	EAV!I11197
AHKFTA	2022	2022	2	AKH!D11197
AHKFTA	2023	2023	1	AKH!E11197
AHKFTA	2024	2024	1	AKH!F11197
AHKFTA	2025	2025	1	AKH!G11197
AHKFTA	2026	2026	1	AKH!H11197
AHKFTA	2027	2027	0	AKH!I11197
EVFTA	2022	2022	0	EV-NK!D11214
EVFTA	2023	2023	0	EV-NK!E11214
EVFTA	2024	2024	0	EV-NK!F11214

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11214
EVFTA	2026	2026	0	EV-NK!H11214
EVFTA	2027	2027	0	EV-NK!I11214
UKVFTA	2022	2022	0	UKV!D11213
UKVFTA	2023	2023	0	UKV!E11213
UKVFTA	2024	2024	0	UKV!F11213
UKVFTA	2025	2025	0	UKV!G11213
UKVFTA	2026	2026	0	UKV!H11213
UKVFTA	2027	2027	0	UKV!I11213
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11160
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11160
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11160
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11160
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11160
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11160
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11160
RCEP A	2022	2022	0	RCEPT-A!D11197
RCEP A	2023	2023	0	RCEPT-A!E11197
RCEP A	2024	2024	0	RCEPT-A!F11197
RCEP A	2025	2025	0	RCEPT-A!G11197
RCEP A	2026	2026	0	RCEPT-A!H11197
RCEP A	2027	2027	0	RCEPT-A!I11197
RCEP B	2022	2022	0	B!D11197
RCEP B	2023	2023	0	B!E11197
RCEP B	2024	2024	0	B!F11197
RCEP B	2025	2025	0	B!G11197

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11197
RCEP B	2027	2027	0	B!I11197
RCEP C	2022	2022	0	C!D11197
RCEP C	2023	2023	0	C!E11197
RCEP C	2024	2024	0	C!F11197
RCEP C	2025	2025	0	C!G11197
RCEP C	2026	2026	0	C!H11197
RCEP C	2027	2027	0	C!I11197
RCEP D	2022	2022	0	D!D11196
RCEP D	2023	2023	0	D!E11196
RCEP D	2024	2024	0	D!F11196
RCEP D	2025	2025	0	D!G11196
RCEP D	2026	2026	0	D!H11196
RCEP D	2027	2027	0	D!I11196
RCEP E	2022	2022	0	E!D11200
RCEP E	2023	2023	0	E!E11200
RCEP E	2024	2024	0	E!F11200
RCEP E	2025	2025	0	E!G11200
RCEP E	2026	2026	0	E!H11200
RCEP E	2027	2027	0	E!I11200
RCEP F	2022	2022	0	F!D11197
RCEP F	2023	2023	0	F!E11197
RCEP F	2024	2024	0	F!F11197
RCEP F	2025	2025	0	F!G11197
RCEP F	2026	2026	0	F!H11197
RCEP F	2027	2027	0	F!I11197

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.7	VI!F10372
VIFTA	2025	2025	2.4	VI!G10372
VIFTA	2026	2026	2.1	VI!H10372
VIFTA	2027	2027	1.8	VI!I10372

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 7315.90 has 2 lines; 7315.90.90 is distinguished from its siblings by: Other.	7315.90.20 Of 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 7315.90.90. 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 7315.90.90 was checked against BT2026 (cell BT2026!N11831), 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.