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** | 03/11/2026 03:03:20 |
| **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://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.