Vietnam Tariff Intelligence

HS 7215.50.91 detail

HS code	7215.50.91
Description	Other bars and rods of iron or non-alloy steel / - Other, not further worked than cold-formed or cold-finished: / - - Other: / - - - Of a kind used for concrete reinforcement (rebars)
Unit	kg
Generated	07/11/2026 19:05:35
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/72155091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11308
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11308
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11308
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	0%	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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
CPTPP	2,7; M: 4	2.7% · M: 4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	12	12%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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	50	50%	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 (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E10626
ATIGA	2022	2022	0	AT!E10577
ATIGA	2023	2023	0	AT!F10577
ATIGA	2024	2024	0	AT!G10577
ATIGA	2025	2025	0	AT!H10577
ATIGA	2026	2026	0	AT!I10577
ATIGA	2027	2027	0	AT!J10577
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10629

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10629
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10630
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AK!F10631
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H10583
AIFTA	30/12/2022	2022	*	AI!F10589
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10589
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10589
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10589
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10589
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10589
VKFTA	2022	2022	15	VK!E10616
VKFTA	2023	2023	15	VK!F10616
VKFTA	2024	2024	15	VK!G10616
VKFTA	2025	2025	15	VK!H10616
VKFTA	2026	2026	15	VK!I10616
VKFTA	2027	2027	15	VK!J10616
VCFTA	2022	2022	15	VC!D10667
VCFTA	2023	2023	15	VC!E10667
VCFTA	2024	2024	12	VC!F10667

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	12	VC!G10667
VCFTA	2026	2026	12	VC!H10667
VCFTA	2027	2027	12	VC!I10667
VN-EAEU	2022	2022	0	EAV!D10652
VN-EAEU	2023	2023	0	EAV!E10652
VN-EAEU	2024	2024	0	EAV!F10652
VN-EAEU	2025	2025	0	EAV!G10652
VN-EAEU	2026	2026	0	EAV!H10652
VN-EAEU	2027	2027	0	EAV!I10652
AHKFTA	2022	2022	*	AKH!D10652
AHKFTA	2023	2023	*	AKH!E10652
AHKFTA	2024	2024	*	AKH!F10652
AHKFTA	2025	2025	*	AKH!G10652
AHKFTA	2026	2026	*	AKH!H10652
AHKFTA	2027	2027	*	AKH!I10652
EVFTA	2022	2022	10,9	EV-NK!D10669
EVFTA	2023	2023	9,5	EV-NK!E10669
EVFTA	2024	2024	8,1	EV-NK!F10669
EVFTA	2025	2025	6,8	EV-NK!G10669
EVFTA	2026	2026	5,4	EV-NK!H10669
EVFTA	2027	2027	4	EV-NK!I10669
UKVFTA	2022	2022	10,9	UKV!D10668
UKVFTA	2023	2023	9,5	UKV!E10668
UKVFTA	2024	2024	8,1	UKV!F10668
UKVFTA	2025	2025	6,8	UKV!G10668
UKVFTA	2026	2026	5,4	UKV!H10668

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	4	UKV!I10668
CPTPP	(I)	2021 (DERIVED)	9,5	CPTPP!D10615
CPTPP	(II)	2022 (DERIVED)	8,1	CPTPP!E10615
CPTPP	(III)	2023 (DERIVED)	6,8	CPTPP!F10615
CPTPP	(IV)	2024 (DERIVED)	5,4	CPTPP!G10615
CPTPP	(V)	2025 (DERIVED)	4	CPTPP!H10615
CPTPP	(VI)	2026 (DERIVED)	2,7	CPTPP!I10615
CPTPP	(VII)	2027 (DERIVED)	1,3	CPTPP!J10615
RCEP A	2022	2022	18	RCEPT-A!D10652
RCEP A	2023	2023	16	RCEPT-A!E10652
RCEP A	2024	2024	14	RCEPT-A!F10652
RCEP A	2025	2025	12	RCEPT-A!G10652
RCEP A	2026	2026	10	RCEPT-A!H10652
RCEP A	2027	2027	8	RCEPT-A!I10652
RCEP B	2022	2022	18	B!D10652
RCEP B	2023	2023	16	B!E10652
RCEP B	2024	2024	14	B!F10652
RCEP B	2025	2025	12	B!G10652
RCEP B	2026	2026	10	B!H10652
RCEP B	2027	2027	8	B!I10652
RCEP C	2022	2022	18	C!D10652
RCEP C	2023	2023	16	C!E10652
RCEP C	2024	2024	14	C!F10652
RCEP C	2025	2025	12	C!G10652
RCEP C	2026	2026	10	C!H10652
RCEP C	2027	2027	8	C!I10652

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D10651
RCEP D	2023	2023	16,4	D!E10651
RCEP D	2024	2024	14,5	D!F10651
RCEP D	2025	2025	12,7	D!G10651
RCEP D	2026	2026	10,9	D!H10651
RCEP D	2027	2027	9,1	D!I10651
RCEP E	2022	2022	18	E!D10655
RCEP E	2023	2023	16	E!E10655
RCEP E	2024	2024	14	E!F10655
RCEP E	2025	2025	12	E!G10655
RCEP E	2026	2026	10	E!H10655
RCEP E	2027	2027	8	E!I10655
RCEP F	2022	2022	18	F!D10652
RCEP F	2023	2023	16	F!E10652
RCEP F	2024	2024	14	F!F10652
RCEP F	2025	2025	12	F!G10652
RCEP F	2026	2026	10	F!H10652
RCEP F	2027	2027	8	F!I10652
VIFTA	2024	2024	18	VI!F9856
VIFTA	2025	2025	16	VI!G9856
VIFTA	2026	2026	14	VI!H9856
VIFTA	2027	2027	12	VI!I9856

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): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "2,7; M: 4" has a general 2.7% and an "M:" 4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "2,7; M: 4", the FTA schedule for period (VI) shows "2,7".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 15%, AKFTA 50%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 7215.50 has 3 lines; 7215.50.91 is distinguished from its siblings by: Of a kind used for concrete reinforcement (rebars).	7215.50.10 Containing by weight 0.6% or more of carbon, other than of circular cross-section; 7215.50.99 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 7215.50.91. 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 15% for 7215.50.91 was checked against BT2026 (cell BT2026!N11308), 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
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.