Vietnam Tariff Intelligence

Detalle del SA 7306.61.90

Código SA	7306.61.90
Descripción	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other, welded, of non-circular cross-section: / - - Of square or rectangular cross-section: / - - - Other
Unidad	kg
Generado	03/11/2026 18:18:12
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/73066190/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11667
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11667
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11667
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	3,3	3,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo D)	3,4	3,4%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	0/5	0 / 5 (varios tipos)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Requiere interpretación
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)			AC!11000
ATIGA	2022	2022	0	AT!E10949
ATIGA	2023	2023	0	AT!F10949
ATIGA	2024	2024	0	AT!G10949
ATIGA	2025	2025	0	AT!H10949
ATIGA	2026	2026	0	AT!I10949
ATIGA	2027	2027	0	AT!J10949
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11001
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11001
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11001
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11001

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11001
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11001
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11002
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11002
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11002
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11002
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11002
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11002
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11003
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10955
AIFTA	30/12/2022	2022	*	AI!F10961
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10961
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10961
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10961
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10961
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10961
VKFTA	2022	2022	0	VK!E10990
VKFTA	2023	2023	0	VK!F10990
VKFTA	2024	2024	0	VK!G10990
VKFTA	2025	2025	0	VK!H10990
VKFTA	2026	2026	0	VK!I10990
VKFTA	2027	2027	0	VK!J10990
VCFTA	2022	2022	5	VC!D11039
VCFTA	2023	2023	5	VC!E11039
VCFTA	2024	2024	0	VC!F11039
VCFTA	2025	2025	0	VC!G11039

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11039
VCFTA	2027	2027	0	VC!I11039
VN-EAEU	2022	2022	1,4	EAV!D11024
VN-EAEU	2023	2023	0,9	EAV!E11024
VN-EAEU	2024	2024	0,5	EAV!F11024
VN-EAEU	2025	2025	0	EAV!G11024
VN-EAEU	2026	2026	0	EAV!H11024
VN-EAEU	2027	2027	0	EAV!I11024
AHKFTA	2022	2022	*	AKH!D11024
AHKFTA	2023	2023	*	AKH!E11024
AHKFTA	2024	2024	*	AKH!F11024
AHKFTA	2025	2025	*	AKH!G11024
AHKFTA	2026	2026	*	AKH!H11024
AHKFTA	2027	2027	*	AKH!I11024
EVFTA	2022	2022	3,1	EV-NK!D11041
EVFTA	2023	2023	2,5	EV-NK!E11041
EVFTA	2024	2024	1,8	EV-NK!F11041
EVFTA	2025	2025	1,2	EV-NK!G11041
EVFTA	2026	2026	0,6	EV-NK!H11041
EVFTA	2027	2027	0	EV-NK!I11041
UKVFTA	2022	2022	3,1	UKV!D11040
UKVFTA	2023	2023	2,5	UKV!E11040
UKVFTA	2024	2024	1,8	UKV!F11040
UKVFTA	2025	2025	1,2	UKV!G11040
UKVFTA	2026	2026	0,6	UKV!H11040
UKVFTA	2027	2027	0	UKV!I11040

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10987
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10987
RCEP A	2022	2022	4,7	RCEPT-A!D11024
RCEP A	2023	2023	4,3	RCEPT-A!E11024
RCEP A	2024	2024	4	RCEPT-A!F11024
RCEP A	2025	2025	3,7	RCEPT-A!G11024
RCEP A	2026	2026	3,3	RCEPT-A!H11024
RCEP A	2027	2027	3	RCEPT-A!I11024
RCEP B	2022	2022	4,7	B!D11024
RCEP B	2023	2023	4,3	B!E11024
RCEP B	2024	2024	4	B!F11024
RCEP B	2025	2025	3,7	B!G11024
RCEP B	2026	2026	3,3	B!H11024
RCEP B	2027	2027	3	B!I11024
RCEP C	2022	2022	5	C!D11024
RCEP C	2023	2023	5	C!E11024
RCEP C	2024	2024	5	C!F11024
RCEP C	2025	2025	5	C!G11024
RCEP C	2026	2026	5	C!H11024
RCEP C	2027	2027	5	C!I11024
RCEP D	2022	2022	4,7	D!D11023

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	4,4	D!E11023
RCEP D	2024	2024	4,1	D!F11023
RCEP D	2025	2025	3,8	D!G11023
RCEP D	2026	2026	3,4	D!H11023
RCEP D	2027	2027	3,1	D!I11023
RCEP E	2022	2022	4,7	E!D11027
RCEP E	2023	2023	4,3	E!E11027
RCEP E	2024	2024	4	E!F11027
RCEP E	2025	2025	3,7	E!G11027
RCEP E	2026	2026	3,3	E!H11027
RCEP E	2027	2027	3	E!I11027
RCEP F	2022	2022	4,7	F!D11024
RCEP F	2023	2023	4,3	F!E11024
RCEP F	2024	2024	4	F!F11024
RCEP F	2025	2025	3,7	F!G11024
RCEP F	2026	2026	3,3	F!H11024
RCEP F	2027	2027	3	F!I11024
VIFTA	2024	2024	4.5	VI!F10208
VIFTA	2025	2025	4	VI!G10208
VIFTA	2026	2026	3.5	VI!H10208
VIFTA	2027	2027	3	VI!I10208

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (366/QĐ-BKHCN 2023)		366/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7306.61 has 2 lines; 7306.61.90 is distinguished from its siblings by: Other.	7306.61.10 With an external diagonal cross-section less than 12.5 mm	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Ống và ống dẫn, ống khớp nối các loại bằng Thép > Ống và ống dẫn bằng thép có nối ghép (được hàn, tán bằng đinh, ghép với nhau bằng cách tương tự...). (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7306.61.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación

DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 7306.61.90 was checked against BT2026 (cell BT2026!N11667), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)
Hàng hóa nhóm 2 (366/QĐ-BKHCN 2023)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.