Vietnam Tariff Intelligence

# Détail du SH 7304.23.90

| | |
|---|---|
| **Code SH** | 7304.23.90 |
| **Description** | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel / - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: / - - Other drill pipe: / - - - Other |
| **Unité** | kg |
| **Généré le** | 09/11/2026 22:24:49 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/73042390/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11571 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11571 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11571 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-ID, MM) | 0% (sauf ID, MM) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E10900 |
| ATIGA | 2022 | 2022 | 0 | AT!E10851 |
| ATIGA | 2023 | 2023 | 0 | AT!F10851 |
| ATIGA | 2024 | 2024 | 0 | AT!G10851 |
| ATIGA | 2025 | 2025 | 0 | AT!H10851 |
| ATIGA | 2026 | 2026 | 0 | AT!I10851 |
| ATIGA | 2027 | 2027 | 0 | AT!J10851 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10903 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10903 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10903 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10903 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10903 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10903 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10904 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10904 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10904 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10904 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10904 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10904 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10905 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10857 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F10863 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G10863 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H10863 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I10863 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J10863 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K10863 |
| VKFTA | 2022 | 2022 | 0 | VK!E10890 |
| VKFTA | 2023 | 2023 | 0 | VK!F10890 |
| VKFTA | 2024 | 2024 | 0 | VK!G10890 |
| VKFTA | 2025 | 2025 | 0 | VK!H10890 |
| VKFTA | 2026 | 2026 | 0 | VK!I10890 |
| VKFTA | 2027 | 2027 | 0 | VK!J10890 |
| VCFTA | 2022 | 2022 | 0 | VC!D10941 |
| VCFTA | 2023 | 2023 | 0 | VC!E10941 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F10941 |
| VCFTA | 2025 | 2025 | 0 | VC!G10941 |
| VCFTA | 2026 | 2026 | 0 | VC!H10941 |
| VCFTA | 2027 | 2027 | 0 | VC!I10941 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10926 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10926 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10926 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10926 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10926 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10926 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10926 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10926 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10926 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10926 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10926 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10926 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10943 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10943 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10943 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10943 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10943 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10943 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10942 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10942 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10942 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10942 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H10942 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10942 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10889 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10889 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10889 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10889 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10889 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10889 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10889 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10926 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10926 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10926 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10926 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10926 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10926 |
| RCEP B | 2022 | 2022 | 0 | B!D10926 |
| RCEP B | 2023 | 2023 | 0 | B!E10926 |
| RCEP B | 2024 | 2024 | 0 | B!F10926 |
| RCEP B | 2025 | 2025 | 0 | B!G10926 |
| RCEP B | 2026 | 2026 | 0 | B!H10926 |
| RCEP B | 2027 | 2027 | 0 | B!I10926 |
| RCEP C | 2022 | 2022 | 0 | C!D10926 |
| RCEP C | 2023 | 2023 | 0 | C!E10926 |
| RCEP C | 2024 | 2024 | 0 | C!F10926 |
| RCEP C | 2025 | 2025 | 0 | C!G10926 |
| RCEP C | 2026 | 2026 | 0 | C!H10926 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I10926 |
| RCEP D | 2022 | 2022 | 0 | D!D10925 |
| RCEP D | 2023 | 2023 | 0 | D!E10925 |
| RCEP D | 2024 | 2024 | 0 | D!F10925 |
| RCEP D | 2025 | 2025 | 0 | D!G10925 |
| RCEP D | 2026 | 2026 | 0 | D!H10925 |
| RCEP D | 2027 | 2027 | 0 | D!I10925 |
| RCEP E | 2022 | 2022 | 0 | E!D10929 |
| RCEP E | 2023 | 2023 | 0 | E!E10929 |
| RCEP E | 2024 | 2024 | 0 | E!F10929 |
| RCEP E | 2025 | 2025 | 0 | E!G10929 |
| RCEP E | 2026 | 2026 | 0 | E!H10929 |
| RCEP E | 2027 | 2027 | 0 | E!I10929 |
| RCEP F | 2022 | 2022 | 0 | F!D10926 |
| RCEP F | 2023 | 2023 | 0 | F!E10926 |
| RCEP F | 2024 | 2024 | 0 | F!F10926 |
| RCEP F | 2025 | 2025 | 0 | F!G10926 |
| RCEP F | 2026 | 2026 | 0 | F!H10926 |
| RCEP F | 2027 | 2027 | 0 | F!I10926 |
| VIFTA | 2024 | 2024 | 0 | VI!F10112 |
| VIFTA | 2025 | 2025 | 0 | VI!G10112 |
| VIFTA | 2026 | 2026 | 0 | VI!H10112 |
| VIFTA | 2027 | 2027 | 0 | VI!I10112 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7304.23 has 2 lines; 7304.23.90 is distinguished from its siblings by: Other. | 7304.23.10 With a yield strength less than 80,000 psi, without threaded end | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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 bằng Thép không nối ghép. Gồm: Ống dẫn bằng Thép không nối, dùng để dẫn dầu hoặc khí; ống chống bằng Thép không nối, dùng trong khoan dầu hoặc khí; ống khác không nối, mặt cắt hình tròn bằng Thép không hợp kim; Ống khác không nối, mặt cắt hình tròn bằng thép không gỉ; ống khác không nối, mặt cắt hình tròn bằng thép hợp kim khác; Ống và đường ống bằng Thép không nối khác (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). | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7304.23.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 7304.23.90 was checked against BT2026 (cell BT2026!N11571), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.