Vietnam Tariff Intelligence

HS 7304.39.90 detail

HS code	7304.39.90
Description	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel / - Other, of circular cross-section, of iron or non-alloy steel: / - - Other: / - - - Other
Unit	kg
Generated	04/11/2026 20:48:06
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/73043990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11589
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11589
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11589
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

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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10918
ATIGA	2022	2022	0	AT!E10869
ATIGA	2023	2023	0	AT!F10869
ATIGA	2024	2024	0	AT!G10869
ATIGA	2025	2025	0	AT!H10869
ATIGA	2026	2026	0	AT!I10869
ATIGA	2027	2027	0	AT!J10869
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10921
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10921
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10921

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10921
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10921
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10921
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10922
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10922
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10922
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10922
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10922
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10922
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10923
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10875
AIFTA	30/12/2022	2022	0	AI!F10881
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10881
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10881
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10881
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10881
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10881
VKFTA	2022	2022	0	VK!E10908
VKFTA	2023	2023	0	VK!F10908
VKFTA	2024	2024	0	VK!G10908
VKFTA	2025	2025	0	VK!H10908
VKFTA	2026	2026	0	VK!I10908
VKFTA	2027	2027	0	VK!J10908
VCFTA	2022	2022	5	VC!D10959
VCFTA	2023	2023	5	VC!E10959
VCFTA	2024	2024	0	VC!F10959

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10959
VCFTA	2026	2026	0	VC!H10959
VCFTA	2027	2027	0	VC!I10959
VN-EAEU	2022	2022	0	EAV!D10944
VN-EAEU	2023	2023	0	EAV!E10944
VN-EAEU	2024	2024	0	EAV!F10944
VN-EAEU	2025	2025	0	EAV!G10944
VN-EAEU	2026	2026	0	EAV!H10944
VN-EAEU	2027	2027	0	EAV!I10944
AHKFTA	2022	2022	3	AKH!D10944
AHKFTA	2023	2023	2	AKH!E10944
AHKFTA	2024	2024	2	AKH!F10944
AHKFTA	2025	2025	1	AKH!G10944
AHKFTA	2026	2026	1	AKH!H10944
AHKFTA	2027	2027	0	AKH!I10944
EVFTA	2022	2022	2,5	EV-NK!D10961
EVFTA	2023	2023	1,6	EV-NK!E10961
EVFTA	2024	2024	0,8	EV-NK!F10961
EVFTA	2025	2025	0	EV-NK!G10961
EVFTA	2026	2026	0	EV-NK!H10961
EVFTA	2027	2027	0	EV-NK!I10961
UKVFTA	2022	2022	2,5	UKV!D10960
UKVFTA	2023	2023	1,6	UKV!E10960
UKVFTA	2024	2024	0,8	UKV!F10960
UKVFTA	2025	2025	0	UKV!G10960
UKVFTA	2026	2026	0	UKV!H10960

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10960
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10907
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10907
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10907
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10907
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10907
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10907
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10907
RCEP A	2022	2022	0	RCEPT-A!D10944
RCEP A	2023	2023	0	RCEPT-A!E10944
RCEP A	2024	2024	0	RCEPT-A!F10944
RCEP A	2025	2025	0	RCEPT-A!G10944
RCEP A	2026	2026	0	RCEPT-A!H10944
RCEP A	2027	2027	0	RCEPT-A!I10944
RCEP B	2022	2022	0	B!D10944
RCEP B	2023	2023	0	B!E10944
RCEP B	2024	2024	0	B!F10944
RCEP B	2025	2025	0	B!G10944
RCEP B	2026	2026	0	B!H10944
RCEP B	2027	2027	0	B!I10944
RCEP C	2022	2022	0	C!D10944
RCEP C	2023	2023	0	C!E10944
RCEP C	2024	2024	0	C!F10944
RCEP C	2025	2025	0	C!G10944
RCEP C	2026	2026	0	C!H10944
RCEP C	2027	2027	0	C!I10944

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10943
RCEP D	2023	2023	0	D!E10943
RCEP D	2024	2024	0	D!F10943
RCEP D	2025	2025	0	D!G10943
RCEP D	2026	2026	0	D!H10943
RCEP D	2027	2027	0	D!I10943
RCEP E	2022	2022	0	E!D10947
RCEP E	2023	2023	0	E!E10947
RCEP E	2024	2024	0	E!F10947
RCEP E	2025	2025	0	E!G10947
RCEP E	2026	2026	0	E!H10947
RCEP E	2027	2027	0	E!I10947
RCEP F	2022	2022	0	F!D10944
RCEP F	2023	2023	0	F!E10944
RCEP F	2024	2024	0	F!F10944
RCEP F	2025	2025	0	F!G10944
RCEP F	2026	2026	0	F!H10944
RCEP F	2027	2027	0	F!I10944
VIFTA	2024	2024	4.3	VI!F10130
VIFTA	2025	2025	3.6	VI!G10130
VIFTA	2026	2026	2.9	VI!H10130
VIFTA	2027	2027	2.1	VI!I10130

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): 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.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7304.39 has 3 lines; 7304.39.90 is distinguished from its siblings by: Other.	7304.39.20 High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi; 7304.39.40 Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	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 "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).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7304.39.90. 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 5% for 7304.39.90 was checked against BT2026 (cell BT2026!N11589), 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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.