Vietnam Tariff Intelligence

HS 7306.21.00 detail

HS code	7306.21.00
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Casing and tubing of a kind used in drilling for oil or gas: / - - Welded, of stainless steel
Unit	kg
Generated	09/11/2026 21:55:43
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/73062100/

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!K11633
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11633
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11633
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 (-ID)	0% (except ID)	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(-ID, MM)	0% (except ID, 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
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
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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VCFTA	12	12%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E10964
ATIGA	2022	2022	0	AT!E10915
ATIGA	2023	2023	0	AT!F10915
ATIGA	2024	2024	0	AT!G10915
ATIGA	2025	2025	0	AT!H10915
ATIGA	2026	2026	0	AT!I10915
ATIGA	2027	2027	0	AT!J10915
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10967
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10967
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10967

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10967
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10967
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10967
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10969
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10921
AIFTA	30/12/2022	2022	0	AI!F10927
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10927
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10927
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10927
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10927
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10927
VKFTA	2022	2022	0	VK!E10954
VKFTA	2023	2023	0	VK!F10954
VKFTA	2024	2024	0	VK!G10954
VKFTA	2025	2025	0	VK!H10954
VKFTA	2026	2026	0	VK!I10954
VKFTA	2027	2027	0	VK!J10954
VCFTA	2022	2022	15	VC!D11005
VCFTA	2023	2023	15	VC!E11005
VCFTA	2024	2024	12	VC!F11005

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	12	VC!G11005
VCFTA	2026	2026	12	VC!H11005
VCFTA	2027	2027	12	VC!I11005
VN-EAEU	2022	2022	0	EAV!D10990
VN-EAEU	2023	2023	0	EAV!E10990
VN-EAEU	2024	2024	0	EAV!F10990
VN-EAEU	2025	2025	0	EAV!G10990
VN-EAEU	2026	2026	0	EAV!H10990
VN-EAEU	2027	2027	0	EAV!I10990
AHKFTA	2022	2022	3	AKH!D10990
AHKFTA	2023	2023	2	AKH!E10990
AHKFTA	2024	2024	2	AKH!F10990
AHKFTA	2025	2025	1	AKH!G10990
AHKFTA	2026	2026	1	AKH!H10990
AHKFTA	2027	2027	0	AKH!I10990
EVFTA	2022	2022	2,5	EV-NK!D11007
EVFTA	2023	2023	1,6	EV-NK!E11007
EVFTA	2024	2024	0,8	EV-NK!F11007
EVFTA	2025	2025	0	EV-NK!G11007
EVFTA	2026	2026	0	EV-NK!H11007
EVFTA	2027	2027	0	EV-NK!I11007
UKVFTA	2022	2022	2,5	UKV!D11006
UKVFTA	2023	2023	1,6	UKV!E11006
UKVFTA	2024	2024	0,8	UKV!F11006
UKVFTA	2025	2025	0	UKV!G11006
UKVFTA	2026	2026	0	UKV!H11006

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11006
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10953
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10953
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10953
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10953
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10953
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10953
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10953
RCEP A	2022	2022	4,5	RCEPT-A!D10990
RCEP A	2023	2023	4	RCEPT-A!E10990
RCEP A	2024	2024	3,5	RCEPT-A!F10990
RCEP A	2025	2025	3	RCEPT-A!G10990
RCEP A	2026	2026	2,5	RCEPT-A!H10990
RCEP A	2027	2027	2	RCEPT-A!I10990
RCEP B	2022	2022	4,5	B!D10990
RCEP B	2023	2023	4	B!E10990
RCEP B	2024	2024	3,5	B!F10990
RCEP B	2025	2025	3	B!G10990
RCEP B	2026	2026	2,5	B!H10990
RCEP B	2027	2027	2	B!I10990
RCEP C	2022	2022	4,5	C!D10990
RCEP C	2023	2023	4	C!E10990
RCEP C	2024	2024	3,5	C!F10990
RCEP C	2025	2025	3	C!G10990
RCEP C	2026	2026	2,5	C!H10990
RCEP C	2027	2027	2	C!I10990

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D10989
RCEP D	2023	2023	4,1	D!E10989
RCEP D	2024	2024	3,6	D!F10989
RCEP D	2025	2025	3,2	D!G10989
RCEP D	2026	2026	2,7	D!H10989
RCEP D	2027	2027	2,3	D!I10989
RCEP E	2022	2022	4,5	E!D10993
RCEP E	2023	2023	4	E!E10993
RCEP E	2024	2024	3,5	E!F10993
RCEP E	2025	2025	3	E!G10993
RCEP E	2026	2026	2,5	E!H10993
RCEP E	2027	2027	2	E!I10993
RCEP F	2022	2022	4,5	F!D10990
RCEP F	2023	2023	4	F!E10990
RCEP F	2024	2024	3,5	F!F10990
RCEP F	2025	2025	3	F!G10990
RCEP F	2026	2026	2,5	F!H10990
RCEP F	2027	2027	2	F!I10990
VIFTA	2024	2024	*	VI!F10174
VIFTA	2025	2025	*	VI!G10174
VIFTA	2026	2026	*	VI!H10174
VIFTA	2027	2027	*	VI!I10174

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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 12%: 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.	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 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).	Not verified – check required
HS-005	BLUE	Chapter 98 equivalent exists	7306.21.00 corresponds to Chapter 98 code 9829.10.00 (specific MFN: 10%). Applies only if Chapter 98 conditions are met.	- Hàn, bằng thép không gỉ	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7306.21.00. 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 7306.21.00 was checked against BT2026 (cell BT2026!N11633), 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.