Vietnam Tariff Intelligence

HS 7306.40.90 detail

HS code	7306.40.90
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other, welded, of circular cross-section, of stainless steel: / - - Other
Unit	kg
Generated	02/11/2026 20:04:57
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/73064090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11656
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N11656
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11656
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 (-MY, TH)	0% (except MY, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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, TH)	0% (except ID, MM, TH)	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

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
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	2	2%	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!E10987
ATIGA	2022	2022	0	AT!E10938
ATIGA	2023	2023	0	AT!F10938
ATIGA	2024	2024	0	AT!G10938
ATIGA	2025	2025	0	AT!H10938
ATIGA	2026	2026	0	AT!I10938
ATIGA	2027	2027	0	AT!J10938
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10990
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10990
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10990

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10990
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10990
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10990
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10991
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10991
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10991
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10991
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10991
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10991
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10992
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10944
AIFTA	30/12/2022	2022	0	AI!F10950
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10950
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10950
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10950
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10950
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10950
VKFTA	2022	2022	0	VK!E10979
VKFTA	2023	2023	0	VK!F10979
VKFTA	2024	2024	0	VK!G10979
VKFTA	2025	2025	0	VK!H10979
VKFTA	2026	2026	0	VK!I10979
VKFTA	2027	2027	0	VK!J10979
VCFTA	2022	2022	4	VC!D11028
VCFTA	2023	2023	4	VC!E11028
VCFTA	2024	2024	3	VC!F11028

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G11028
VCFTA	2026	2026	2	VC!H11028
VCFTA	2027	2027	1	VC!I11028
VN-EAEU	2022	2022	0	EAV!D11013
VN-EAEU	2023	2023	0	EAV!E11013
VN-EAEU	2024	2024	0	EAV!F11013
VN-EAEU	2025	2025	0	EAV!G11013
VN-EAEU	2026	2026	0	EAV!H11013
VN-EAEU	2027	2027	0	EAV!I11013
AHKFTA	2022	2022	0	AKH!D11013
AHKFTA	2023	2023	0	AKH!E11013
AHKFTA	2024	2024	0	AKH!F11013
AHKFTA	2025	2025	0	AKH!G11013
AHKFTA	2026	2026	0	AKH!H11013
AHKFTA	2027	2027	0	AKH!I11013
EVFTA	2022	2022	3,5	EV-NK!D11030
EVFTA	2023	2023	2,3	EV-NK!E11030
EVFTA	2024	2024	1,1	EV-NK!F11030
EVFTA	2025	2025	0	EV-NK!G11030
EVFTA	2026	2026	0	EV-NK!H11030
EVFTA	2027	2027	0	EV-NK!I11030
UKVFTA	2022	2022	3,5	UKV!D11029
UKVFTA	2023	2023	2,3	UKV!E11029
UKVFTA	2024	2024	1,1	UKV!F11029
UKVFTA	2025	2025	0	UKV!G11029
UKVFTA	2026	2026	0	UKV!H11029

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11029
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10976
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10976
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10976
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10976
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10976
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10976
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10976
RCEP A	2022	2022	0	RCEPT-A!D11013
RCEP A	2023	2023	0	RCEPT-A!E11013
RCEP A	2024	2024	0	RCEPT-A!F11013
RCEP A	2025	2025	0	RCEPT-A!G11013
RCEP A	2026	2026	0	RCEPT-A!H11013
RCEP A	2027	2027	0	RCEPT-A!I11013
RCEP B	2022	2022	0	B!D11013
RCEP B	2023	2023	0	B!E11013
RCEP B	2024	2024	0	B!F11013
RCEP B	2025	2025	0	B!G11013
RCEP B	2026	2026	0	B!H11013
RCEP B	2027	2027	0	B!I11013
RCEP C	2022	2022	0	C!D11013
RCEP C	2023	2023	0	C!E11013
RCEP C	2024	2024	0	C!F11013
RCEP C	2025	2025	0	C!G11013
RCEP C	2026	2026	0	C!H11013
RCEP C	2027	2027	0	C!I11013

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11012
RCEP D	2023	2023	0	D!E11012
RCEP D	2024	2024	0	D!F11012
RCEP D	2025	2025	0	D!G11012
RCEP D	2026	2026	0	D!H11012
RCEP D	2027	2027	0	D!I11012
RCEP E	2022	2022	0	E!D11016
RCEP E	2023	2023	0	E!E11016
RCEP E	2024	2024	0	E!F11016
RCEP E	2025	2025	0	E!G11016
RCEP E	2026	2026	0	E!H11016
RCEP E	2027	2027	0	E!I11016
RCEP F	2022	2022	0	F!D11013
RCEP F	2023	2023	0	F!E11013
RCEP F	2024	2024	0	F!F11013
RCEP F	2025	2025	0	F!G11013
RCEP F	2026	2026	0	F!H11013
RCEP F	2027	2027	0	F!I11013
VIFTA	2024	2024	*	VI!F10197
VIFTA	2025	2025	*	VI!G10197
VIFTA	2026	2026	*	VI!H10197
VIFTA	2027	2027	*	VI!I10197

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-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.	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 2%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 7306.40 has 5 lines; 7306.40.90 is distinguished from its siblings by: Other.	7306.40.11 With an external diameter not exceeding 12.5 mm; 7306.40.19 Other; 7306.40.20 Stainless steel pipes and tubes, with an external diameter exceeding 105 mm; 7306.40.30 Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	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 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7306.40.90. 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 0% for 7306.40.90 was checked against BT2026 (cell BT2026!N11656), 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)
Hàng hóa nhóm 2 (366/QĐ-BKHCN 2023)

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.