Vietnam Tariff Intelligence

HS 3917.23.00 detail

HS code	3917.23.00
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Tubes, pipes and hoses, rigid: / - - Of polymers of vinyl chloride
Unit	kg/m/ chiếc
Generated	03/11/2026 01:40:37
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/39172300/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5926
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N5926
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5926
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 (-KH, ID, LA, MY, MM, PH)	0% (except KH, ID, LA, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, PH)	0% (except ID, PH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	8,5	8.5%	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)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,3	9.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	17	17%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E5733
ATIGA	2022	2022	0	AT!E5694
ATIGA	2023	2023	0	AT!F5694
ATIGA	2024	2024	0	AT!G5694
ATIGA	2025	2025	0	AT!H5694
ATIGA	2026	2026	0	AT!I5694
ATIGA	2027	2027	0	AT!J5694
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5738
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5738
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5738

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5738
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5738
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5738
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5736
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5736
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5736
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5736
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5736
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5736
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5738
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5700
AIFTA	30/12/2022	2022	*	AI!F5696
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5696
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5696
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5696
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5696
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5696
VKFTA	2022	2022	0	VK!E5707
VKFTA	2023	2023	0	VK!F5707
VKFTA	2024	2024	0	VK!G5707
VKFTA	2025	2025	0	VK!H5707
VKFTA	2026	2026	0	VK!I5707
VKFTA	2027	2027	0	VK!J5707
VCFTA	2022	2022	3	VC!D5762
VCFTA	2023	2023	2	VC!E5762
VCFTA	2024	2024	0	VC!F5762

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5762
VCFTA	2026	2026	0	VC!H5762
VCFTA	2027	2027	0	VC!I5762
VN-EAEU	2022	2022	0	EAV!D5747
VN-EAEU	2023	2023	0	EAV!E5747
VN-EAEU	2024	2024	0	EAV!F5747
VN-EAEU	2025	2025	0	EAV!G5747
VN-EAEU	2026	2026	0	EAV!H5747
VN-EAEU	2027	2027	0	EAV!I5747
AHKFTA	2022	2022	17	AKH!D5750
AHKFTA	2023	2023	17	AKH!E5750
AHKFTA	2024	2024	17	AKH!F5750
AHKFTA	2025	2025	17	AKH!G5750
AHKFTA	2026	2026	17	AKH!H5750
AHKFTA	2027	2027	17	AKH!I5750
EVFTA	2022	2022	8,5	EV-NK!D5735
EVFTA	2023	2023	5,6	EV-NK!E5735
EVFTA	2024	2024	2,8	EV-NK!F5735
EVFTA	2025	2025	0	EV-NK!G5735
EVFTA	2026	2026	0	EV-NK!H5735
EVFTA	2027	2027	0	EV-NK!I5735
UKVFTA	2022	2022	8,5	UKV!D5737
UKVFTA	2023	2023	5,6	UKV!E5737
UKVFTA	2024	2024	2,8	UKV!F5737
UKVFTA	2025	2025	0	UKV!G5737
UKVFTA	2026	2026	0	UKV!H5737

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5737
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5719
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5719
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5719
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5719
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5719
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5719
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5719
RCEP A	2022	2022	15,3	RCEPT-A!D5740
RCEP A	2023	2023	13,6	RCEPT-A!E5740
RCEP A	2024	2024	11,9	RCEPT-A!F5740
RCEP A	2025	2025	10,2	RCEPT-A!G5740
RCEP A	2026	2026	8,5	RCEPT-A!H5740
RCEP A	2027	2027	6,8	RCEPT-A!I5740
RCEP B	2022	2022	15,3	B!D5740
RCEP B	2023	2023	13,6	B!E5740
RCEP B	2024	2024	11,9	B!F5740
RCEP B	2025	2025	10,2	B!G5740
RCEP B	2026	2026	8,5	B!H5740
RCEP B	2027	2027	6,8	B!I5740
RCEP C	2022	2022	15,3	C!D5740
RCEP C	2023	2023	13,6	C!E5740
RCEP C	2024	2024	11,9	C!F5740
RCEP C	2025	2025	10,2	C!G5740
RCEP C	2026	2026	8,5	C!H5740
RCEP C	2027	2027	6,8	C!I5740

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15,5	D!D5740
RCEP D	2023	2023	13,9	D!E5740
RCEP D	2024	2024	12,4	D!F5740
RCEP D	2025	2025	10,8	D!G5740
RCEP D	2026	2026	9,3	D!H5740
RCEP D	2027	2027	7,7	D!I5740
RCEP E	2022	2022	15,3	E!D5743
RCEP E	2023	2023	13,6	E!E5743
RCEP E	2024	2024	11,9	E!F5743
RCEP E	2025	2025	10,2	E!G5743
RCEP E	2026	2026	8,5	E!H5743
RCEP E	2027	2027	6,8	E!I5743
RCEP F	2022	2022	15,3	F!D5740
RCEP F	2023	2023	13,6	F!E5740
RCEP F	2024	2024	11,9	F!F5740
RCEP F	2025	2025	10,2	F!G5740
RCEP F	2026	2026	8,5	F!H5740
RCEP F	2027	2027	6,8	F!I5740
VIFTA	2024	2024	0	VI!F5292
VIFTA	2025	2025	0	VI!G5292
VIFTA	2026	2026	0	VI!H5292
VIFTA	2027	2027	0	VI!I5292

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): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 17%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 "8/10".		181/2025/NĐ-CP	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 3917.23.00. 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 17% for 3917.23.00 was checked against BT2026 (cell BT2026!N5926), 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
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.