Vietnam Tariff Intelligence

HS 7306.30.21 detail

HS code	7306.30.21
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 iron or non-alloy steel: / - - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm: / - - - With an external diameter less than 12.5 mm
Unit	kg
Generated	03/11/2026 10:49:27
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/73063021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11640
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11640
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11640
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
ACFTA	0 (-ID, MY, TH)	0% (except ID, MY, TH)	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, 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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
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!E10971
ATIGA	2022	2022	0	AT!E10922
ATIGA	2023	2023	0	AT!F10922
ATIGA	2024	2024	0	AT!G10922
ATIGA	2025	2025	0	AT!H10922
ATIGA	2026	2026	0	AT!I10922
ATIGA	2027	2027	0	AT!J10922
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10974
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10974
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10974
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10974

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10974
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10974
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10975
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10975
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10975
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10975
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10975
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10975
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10976
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10928
AIFTA	30/12/2022	2022	*	AI!F10934
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10934
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10934
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10934
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10934
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10934
VKFTA	2022	2022	0	VK!E10961
VKFTA	2023	2023	0	VK!F10961
VKFTA	2024	2024	0	VK!G10961
VKFTA	2025	2025	0	VK!H10961
VKFTA	2026	2026	0	VK!I10961
VKFTA	2027	2027	0	VK!J10961
VCFTA	2022	2022	2	VC!D11012
VCFTA	2023	2023	1	VC!E11012
VCFTA	2024	2024	0	VC!F11012
VCFTA	2025	2025	0	VC!G11012

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H11012
VCFTA	2027	2027	0	VC!I11012
VN-EAEU	2022	2022	0	EAV!D10997
VN-EAEU	2023	2023	0	EAV!E10997
VN-EAEU	2024	2024	0	EAV!F10997
VN-EAEU	2025	2025	0	EAV!G10997
VN-EAEU	2026	2026	0	EAV!H10997
VN-EAEU	2027	2027	0	EAV!I10997
AHKFTA	2022	2022	6	AKH!D10997
AHKFTA	2023	2023	4	AKH!E10997
AHKFTA	2024	2024	4	AKH!F10997
AHKFTA	2025	2025	2	AKH!G10997
AHKFTA	2026	2026	2	AKH!H10997
AHKFTA	2027	2027	0	AKH!I10997
EVFTA	2022	2022	5	EV-NK!D11014
EVFTA	2023	2023	3,3	EV-NK!E11014
EVFTA	2024	2024	1,6	EV-NK!F11014
EVFTA	2025	2025	0	EV-NK!G11014
EVFTA	2026	2026	0	EV-NK!H11014
EVFTA	2027	2027	0	EV-NK!I11014
UKVFTA	2022	2022	5	UKV!D11013
UKVFTA	2023	2023	3,3	UKV!E11013
UKVFTA	2024	2024	1,6	UKV!F11013
UKVFTA	2025	2025	0	UKV!G11013
UKVFTA	2026	2026	0	UKV!H11013
UKVFTA	2027	2027	0	UKV!I11013

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10960
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10960
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10960
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10960
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10960
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10960
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10960
RCEP A	2022	2022	9	RCEPT-A!D10997
RCEP A	2023	2023	8	RCEPT-A!E10997
RCEP A	2024	2024	7	RCEPT-A!F10997
RCEP A	2025	2025	6	RCEPT-A!G10997
RCEP A	2026	2026	5	RCEPT-A!H10997
RCEP A	2027	2027	4	RCEPT-A!I10997
RCEP B	2022	2022	9	B!D10997
RCEP B	2023	2023	8	B!E10997
RCEP B	2024	2024	7	B!F10997
RCEP B	2025	2025	6	B!G10997
RCEP B	2026	2026	5	B!H10997
RCEP B	2027	2027	4	B!I10997
RCEP C	2022	2022	9	C!D10997
RCEP C	2023	2023	8	C!E10997
RCEP C	2024	2024	7	C!F10997
RCEP C	2025	2025	6	C!G10997
RCEP C	2026	2026	5	C!H10997
RCEP C	2027	2027	4	C!I10997
RCEP D	2022	2022	9,1	D!D10996

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E10996
RCEP D	2024	2024	7,3	D!F10996
RCEP D	2025	2025	6,4	D!G10996
RCEP D	2026	2026	5,5	D!H10996
RCEP D	2027	2027	4,5	D!I10996
RCEP E	2022	2022	9	E!D11000
RCEP E	2023	2023	8	E!E11000
RCEP E	2024	2024	7	E!F11000
RCEP E	2025	2025	6	E!G11000
RCEP E	2026	2026	5	E!H11000
RCEP E	2027	2027	4	E!I11000
RCEP F	2022	2022	9	F!D10997
RCEP F	2023	2023	8	F!E10997
RCEP F	2024	2024	7	F!F10997
RCEP F	2025	2025	6	F!G10997
RCEP F	2026	2026	5	F!H10997
RCEP F	2027	2027	4	F!I10997
VIFTA	2024	2024	8,6	VI!F10181
VIFTA	2025	2025	7.1	VI!G10181
VIFTA	2026	2026	5.7	VI!H10181
VIFTA	2027	2027	4.3	VI!I10181

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 7306.30 has 10 lines; 7306.30.21 is distinguished from its siblings by: With an external diameter less than 12.5 mm.	7306.30.11 With an external diameter less than 12.5 mm; 7306.30.19 Other; 7306.30.29 Other; 7306.30.30 Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm; 7306.30.41 With an external diameter less than 12.5 mm; 7306.30.49 Other	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 7306.30.21. 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 10% for 7306.30.21 was checked against BT2026 (cell BT2026!N11640), 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.