Vietnam Tariff Intelligence

HS 7304.39.40 detail

HS code	7304.39.40
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, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon
Unit	kg
Generated	09/11/2026 13:44:25
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/73043940/

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!K11588
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11588
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11588
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AJCEP	10	10%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10917
ATIGA	2022	2022	0	AT!E10868
ATIGA	2023	2023	0	AT!F10868
ATIGA	2024	2024	0	AT!G10868
ATIGA	2025	2025	0	AT!H10868
ATIGA	2026	2026	0	AT!I10868
ATIGA	2027	2027	0	AT!J10868
AJCEP	30/12/2022 - 31/3/2023	2022	10	AJ!E10920
AJCEP	01/4/2023 - 31/3/2024	2023	10	AJ!F10920
AJCEP	01/4/2024 - 31/3/2025	2024	10	AJ!G10920

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	10	AJ!H10920
AJCEP	01/4/2026 - 31/3/2027	2026	10	AJ!I10920
AJCEP	01/4/2027 - 31/3/2028	2027	10	AJ!J10920
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10921
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10921
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10921
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10921
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10921
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10921
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10922
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10874
AIFTA	30/12/2022	2022	0	AI!F10880
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10880
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10880
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10880
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10880
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10880
VKFTA	2022	2022	0	VK!E10907
VKFTA	2023	2023	0	VK!F10907
VKFTA	2024	2024	0	VK!G10907
VKFTA	2025	2025	0	VK!H10907
VKFTA	2026	2026	0	VK!I10907
VKFTA	2027	2027	0	VK!J10907
VCFTA	2022	2022	2	VC!D10958
VCFTA	2023	2023	1	VC!E10958
VCFTA	2024	2024	0	VC!F10958

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10958
VCFTA	2026	2026	0	VC!H10958
VCFTA	2027	2027	0	VC!I10958
VN-EAEU	2022	2022	0	EAV!D10943
VN-EAEU	2023	2023	0	EAV!E10943
VN-EAEU	2024	2024	0	EAV!F10943
VN-EAEU	2025	2025	0	EAV!G10943
VN-EAEU	2026	2026	0	EAV!H10943
VN-EAEU	2027	2027	0	EAV!I10943
AHKFTA	2022	2022	6	AKH!D10943
AHKFTA	2023	2023	4	AKH!E10943
AHKFTA	2024	2024	4	AKH!F10943
AHKFTA	2025	2025	2	AKH!G10943
AHKFTA	2026	2026	2	AKH!H10943
AHKFTA	2027	2027	0	AKH!I10943
EVFTA	2022	2022	5	EV-NK!D10960
EVFTA	2023	2023	3,3	EV-NK!E10960
EVFTA	2024	2024	1,6	EV-NK!F10960
EVFTA	2025	2025	0	EV-NK!G10960
EVFTA	2026	2026	0	EV-NK!H10960
EVFTA	2027	2027	0	EV-NK!I10960
UKVFTA	2022	2022	5	UKV!D10959
UKVFTA	2023	2023	3,3	UKV!E10959
UKVFTA	2024	2024	1,6	UKV!F10959
UKVFTA	2025	2025	0	UKV!G10959
UKVFTA	2026	2026	0	UKV!H10959

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10959
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10906
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10906
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10906
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10906
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10906
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10906
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10906
RCEP A	2022	2022	9	RCEPT-A!D10943
RCEP A	2023	2023	8	RCEPT-A!E10943
RCEP A	2024	2024	7	RCEPT-A!F10943
RCEP A	2025	2025	6	RCEPT-A!G10943
RCEP A	2026	2026	5	RCEPT-A!H10943
RCEP A	2027	2027	4	RCEPT-A!I10943
RCEP B	2022	2022	9	B!D10943
RCEP B	2023	2023	8	B!E10943
RCEP B	2024	2024	7	B!F10943
RCEP B	2025	2025	6	B!G10943
RCEP B	2026	2026	5	B!H10943
RCEP B	2027	2027	4	B!I10943
RCEP C	2022	2022	9	C!D10943
RCEP C	2023	2023	8	C!E10943
RCEP C	2024	2024	7	C!F10943
RCEP C	2025	2025	6	C!G10943
RCEP C	2026	2026	5	C!H10943
RCEP C	2027	2027	4	C!I10943

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D10942
RCEP D	2023	2023	8,2	D!E10942
RCEP D	2024	2024	7,3	D!F10942
RCEP D	2025	2025	6,4	D!G10942
RCEP D	2026	2026	5,5	D!H10942
RCEP D	2027	2027	4,5	D!I10942
RCEP E	2022	2022	9	E!D10946
RCEP E	2023	2023	8	E!E10946
RCEP E	2024	2024	7	E!F10946
RCEP E	2025	2025	6	E!G10946
RCEP E	2026	2026	5	E!H10946
RCEP E	2027	2027	4	E!I10946
RCEP F	2022	2022	9	F!D10943
RCEP F	2023	2023	8	F!E10943
RCEP F	2024	2024	7	F!F10943
RCEP F	2025	2025	6	F!G10943
RCEP F	2026	2026	5	F!H10943
RCEP F	2027	2027	4	F!I10943
VIFTA	2024	2024	8,6	VI!F10129
VIFTA	2025	2025	7.1	VI!G10129
VIFTA	2026	2026	5.7	VI!H10129
VIFTA	2027	2027	4.3	VI!I10129

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	AJCEP 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 7304.39 has 3 lines; 7304.39.40 is distinguished from its siblings by: Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon.	7304.39.20 High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi; 7304.39.90 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 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 7304.39.40. 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 7304.39.40 was checked against BT2026 (cell BT2026!N11588), 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.