Vietnam Tariff Intelligence

HS 7306.90.91 detail

HS code	7306.90.91
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other: / - - Other: / - - - High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm
Unit	kg
Generated	08/11/2026 05:07:23
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/73069091/

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!K11676
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11676
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11676
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MM, MY, PH)	0% (except ID, MM, MY, 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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E11015
ATIGA	2022	2022	0	AT!E10958
ATIGA	2023	2023	0	AT!F10958
ATIGA	2024	2024	0	AT!G10958
ATIGA	2025	2025	0	AT!H10958
ATIGA	2026	2026	0	AT!I10958
ATIGA	2027	2027	0	AT!J10958
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11010
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11010
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11010

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11010
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11010
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11010
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11011
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11011
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11011
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11011
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11011
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11011
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11012
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10964
AIFTA	30/12/2022	2022	*	AI!F10970
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10970
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10970
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10970
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10970
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10970
VKFTA	2022	2022	0	VK!E10999
VKFTA	2023	2023	0	VK!F10999
VKFTA	2024	2024	0	VK!G10999
VKFTA	2025	2025	0	VK!H10999
VKFTA	2026	2026	0	VK!I10999
VKFTA	2027	2027	0	VK!J10999
VCFTA	2022	2022	7	VC!D11048
VCFTA	2023	2023	6	VC!E11048
VCFTA	2024	2024	5	VC!F11048

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G11048
VCFTA	2026	2026	3	VC!H11048
VCFTA	2027	2027	2	VC!I11048
VN-EAEU	2022	2022	2,7	EAV!D11033
VN-EAEU	2023	2023	1,8	EAV!E11033
VN-EAEU	2024	2024	0,9	EAV!F11033
VN-EAEU	2025	2025	0	EAV!G11033
VN-EAEU	2026	2026	0	EAV!H11033
VN-EAEU	2027	2027	0	EAV!I11033
AHKFTA	2022	2022	*	AKH!D11033
AHKFTA	2023	2023	*	AKH!E11033
AHKFTA	2024	2024	*	AKH!F11033
AHKFTA	2025	2025	*	AKH!G11033
AHKFTA	2026	2026	*	AKH!H11033
AHKFTA	2027	2027	*	AKH!I11033
EVFTA	2022	2022	7,2	EV-NK!D11050
EVFTA	2023	2023	6,3	EV-NK!E11050
EVFTA	2024	2024	5,4	EV-NK!F11050
EVFTA	2025	2025	4,5	EV-NK!G11050
EVFTA	2026	2026	3,6	EV-NK!H11050
EVFTA	2027	2027	2,7	EV-NK!I11050
UKVFTA	2022	2022	7,2	UKV!D11049
UKVFTA	2023	2023	6,3	UKV!E11049
UKVFTA	2024	2024	5,4	UKV!F11049
UKVFTA	2025	2025	4,5	UKV!G11049
UKVFTA	2026	2026	3,6	UKV!H11049

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11049
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10996
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10996
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10996
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10996
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10996
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10996
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10996
RCEP A	2022	2022	10	RCEPT-A!D11033
RCEP A	2023	2023	10	RCEPT-A!E11033
RCEP A	2024	2024	10	RCEPT-A!F11033
RCEP A	2025	2025	10	RCEPT-A!G11033
RCEP A	2026	2026	10	RCEPT-A!H11033
RCEP A	2027	2027	10	RCEPT-A!I11033
RCEP B	2022	2022	10	B!D11033
RCEP B	2023	2023	10	B!E11033
RCEP B	2024	2024	10	B!F11033
RCEP B	2025	2025	10	B!G11033
RCEP B	2026	2026	10	B!H11033
RCEP B	2027	2027	10	B!I11033
RCEP C	2022	2022	10	C!D11033
RCEP C	2023	2023	10	C!E11033
RCEP C	2024	2024	10	C!F11033
RCEP C	2025	2025	10	C!G11033
RCEP C	2026	2026	10	C!H11033
RCEP C	2027	2027	10	C!I11033

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D11032
RCEP D	2023	2023	10	D!E11032
RCEP D	2024	2024	10	D!F11032
RCEP D	2025	2025	10	D!G11032
RCEP D	2026	2026	10	D!H11032
RCEP D	2027	2027	10	D!I11032
RCEP E	2022	2022	10	E!D11036
RCEP E	2023	2023	10	E!E11036
RCEP E	2024	2024	10	E!F11036
RCEP E	2025	2025	10	E!G11036
RCEP E	2026	2026	10	E!H11036
RCEP E	2027	2027	10	E!I11036
RCEP F	2022	2022	10	F!D11033
RCEP F	2023	2023	10	F!E11033
RCEP F	2024	2024	10	F!F11033
RCEP F	2025	2025	10	F!G11033
RCEP F	2026	2026	10	F!H11033
RCEP F	2027	2027	10	F!I11033
VIFTA	2024	2024	8	VI!F10217
VIFTA	2025	2025	6	VI!G10217
VIFTA	2026	2026	4	VI!H10217
VIFTA	2027	2027	2	VI!I10217

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	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 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 7306.90 has 8 lines; 7306.90.91 is distinguished from its siblings by: High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm.	7306.90.11 With an external diagonal cross-section less than 12.5 mm; 7306.90.19 Other; 7306.90.94 Other high pressure pipes, with an external diameter of less than 12.5 mm; 7306.90.95 Other high pressure pipes, with an external diameter of 12.5 mm or more; 7306.90.96 Other, with an external diagonal cross-section less than 12.5 mm; 7306.90.97 Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	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 7306.90.91. 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 7306.90.91 was checked against BT2026 (cell BT2026!N11676), 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.