Vietnam Tariff Intelligence

HS 7306.90.97 detail

HS code	7306.90.97
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other: / - - Other: / - - - 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
Unit	kg
Generated	01/11/2026 23:42:16
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/73069097/

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!K11680
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11680
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11680
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex C)	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 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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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)		50	AC!E11019
ATIGA	2022	2022	0	AT!E10962
ATIGA	2023	2023	0	AT!F10962
ATIGA	2024	2024	0	AT!G10962
ATIGA	2025	2025	0	AT!H10962
ATIGA	2026	2026	0	AT!I10962
ATIGA	2027	2027	0	AT!J10962
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11014
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11014
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11014

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11014
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11014
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11014
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11015
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11015
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11015
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11015
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11015
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11015
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11016
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10968
AIFTA	30/12/2022	2022	*	AI!F10974
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10974
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10974
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10974
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10974
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10974
VKFTA	2022	2022	0	VK!E11003
VKFTA	2023	2023	0	VK!F11003
VKFTA	2024	2024	0	VK!G11003
VKFTA	2025	2025	0	VK!H11003
VKFTA	2026	2026	0	VK!I11003
VKFTA	2027	2027	0	VK!J11003
VCFTA	2022	2022	7	VC!D11052
VCFTA	2023	2023	6	VC!E11052
VCFTA	2024	2024	5	VC!F11052

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G11052
VCFTA	2026	2026	3	VC!H11052
VCFTA	2027	2027	2	VC!I11052
VN-EAEU	2022	2022	2,7	EAV!D11037
VN-EAEU	2023	2023	1,8	EAV!E11037
VN-EAEU	2024	2024	0,9	EAV!F11037
VN-EAEU	2025	2025	0	EAV!G11037
VN-EAEU	2026	2026	0	EAV!H11037
VN-EAEU	2027	2027	0	EAV!I11037
AHKFTA	2022	2022	*	AKH!D11037
AHKFTA	2023	2023	*	AKH!E11037
AHKFTA	2024	2024	*	AKH!F11037
AHKFTA	2025	2025	*	AKH!G11037
AHKFTA	2026	2026	*	AKH!H11037
AHKFTA	2027	2027	*	AKH!I11037
EVFTA	2022	2022	7,2	EV-NK!D11054
EVFTA	2023	2023	6,3	EV-NK!E11054
EVFTA	2024	2024	5,4	EV-NK!F11054
EVFTA	2025	2025	4,5	EV-NK!G11054
EVFTA	2026	2026	3,6	EV-NK!H11054
EVFTA	2027	2027	2,7	EV-NK!I11054
UKVFTA	2022	2022	7,2	UKV!D11053
UKVFTA	2023	2023	6,3	UKV!E11053
UKVFTA	2024	2024	5,4	UKV!F11053
UKVFTA	2025	2025	4,5	UKV!G11053
UKVFTA	2026	2026	3,6	UKV!H11053

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11053
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11000
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11000
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11000
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11000
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11000
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11000
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11000
RCEP A	2022	2022	10	RCEPT-A!D11037
RCEP A	2023	2023	10	RCEPT-A!E11037
RCEP A	2024	2024	10	RCEPT-A!F11037
RCEP A	2025	2025	10	RCEPT-A!G11037
RCEP A	2026	2026	10	RCEPT-A!H11037
RCEP A	2027	2027	10	RCEPT-A!I11037
RCEP B	2022	2022	10	B!D11037
RCEP B	2023	2023	10	B!E11037
RCEP B	2024	2024	10	B!F11037
RCEP B	2025	2025	10	B!G11037
RCEP B	2026	2026	10	B!H11037
RCEP B	2027	2027	10	B!I11037
RCEP C	2022	2022	10	C!D11037
RCEP C	2023	2023	10	C!E11037
RCEP C	2024	2024	10	C!F11037
RCEP C	2025	2025	10	C!G11037
RCEP C	2026	2026	10	C!H11037
RCEP C	2027	2027	10	C!I11037

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D11036
RCEP D	2023	2023	10	D!E11036
RCEP D	2024	2024	10	D!F11036
RCEP D	2025	2025	10	D!G11036
RCEP D	2026	2026	10	D!H11036
RCEP D	2027	2027	10	D!I11036
RCEP E	2022	2022	10	E!D11040
RCEP E	2023	2023	10	E!E11040
RCEP E	2024	2024	10	E!F11040
RCEP E	2025	2025	10	E!G11040
RCEP E	2026	2026	10	E!H11040
RCEP E	2027	2027	10	E!I11040
RCEP F	2022	2022	10	F!D11037
RCEP F	2023	2023	10	F!E11037
RCEP F	2024	2024	10	F!F11037
RCEP F	2025	2025	10	F!G11037
RCEP F	2026	2026	10	F!H11037
RCEP F	2027	2027	10	F!I11037
VIFTA	2024	2024	8	VI!F10221
VIFTA	2025	2025	6	VI!G10221
VIFTA	2026	2026	4	VI!H10221
VIFTA	2027	2027	2	VI!I10221

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%, ACFTA 50%: 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; 7306.90.97 is distinguished from its siblings by: 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.	7306.90.11 With an external diagonal cross-section less than 12.5 mm; 7306.90.19 Other; 7306.90.91 High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm; 7306.90.94 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	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7306.90.97 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7306.90.97	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7306.90.97. 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 7306.90.97 was checked against BT2026 (cell BT2026!N11680), 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.