Vietnam Tariff Intelligence

HS 7307.22.10 detail

HS code	7307.22.10
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other, of stainless steel: / - - Threaded elbows, bends and sleeves: / - - - Having an internal diameter of less than 15 cm
Unit	kg
Generated	06/11/2026 21:35:05
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/73072210/

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!K11693
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11693
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11693
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	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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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!E11033

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10976
ATIGA	2023	2023	0	AT!F10976
ATIGA	2024	2024	0	AT!G10976
ATIGA	2025	2025	0	AT!H10976
ATIGA	2026	2026	0	AT!I10976
ATIGA	2027	2027	0	AT!J10976
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11028
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11028
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11028
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11028
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11028
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11028
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11029
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11029
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11029
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11029
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11029
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11029
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11030
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10982
AIFTA	30/12/2022	2022	0	AI!F10988
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10988
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10988
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10988
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10988
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10988

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11017
VKFTA	2023	2023	0	VK!F11017
VKFTA	2024	2024	0	VK!G11017
VKFTA	2025	2025	0	VK!H11017
VKFTA	2026	2026	0	VK!I11017
VKFTA	2027	2027	0	VK!J11017
VCFTA	2022	2022	5	VC!D11066
VCFTA	2023	2023	5	VC!E11066
VCFTA	2024	2024	5	VC!F11066
VCFTA	2025	2025	5	VC!G11066
VCFTA	2026	2026	5	VC!H11066
VCFTA	2027	2027	5	VC!I11066
VN-EAEU	2022	2022	0	EAV!D11051
VN-EAEU	2023	2023	0	EAV!E11051
VN-EAEU	2024	2024	0	EAV!F11051
VN-EAEU	2025	2025	0	EAV!G11051
VN-EAEU	2026	2026	0	EAV!H11051
VN-EAEU	2027	2027	0	EAV!I11051
AHKFTA	2022	2022	0	AKH!D11051
AHKFTA	2023	2023	0	AKH!E11051
AHKFTA	2024	2024	0	AKH!F11051
AHKFTA	2025	2025	0	AKH!G11051
AHKFTA	2026	2026	0	AKH!H11051
AHKFTA	2027	2027	0	AKH!I11051
EVFTA	2022	2022	2,5	EV-NK!D11068
EVFTA	2023	2023	1,6	EV-NK!E11068

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F11068
EVFTA	2025	2025	0	EV-NK!G11068
EVFTA	2026	2026	0	EV-NK!H11068
EVFTA	2027	2027	0	EV-NK!I11068
UKVFTA	2022	2022	2,5	UKV!D11067
UKVFTA	2023	2023	1,6	UKV!E11067
UKVFTA	2024	2024	0,8	UKV!F11067
UKVFTA	2025	2025	0	UKV!G11067
UKVFTA	2026	2026	0	UKV!H11067
UKVFTA	2027	2027	0	UKV!I11067
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11014
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11014
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11014
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11014
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11014
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11014
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11014
RCEP A	2022	2022	0	RCEPT-A!D11051
RCEP A	2023	2023	0	RCEPT-A!E11051
RCEP A	2024	2024	0	RCEPT-A!F11051
RCEP A	2025	2025	0	RCEPT-A!G11051
RCEP A	2026	2026	0	RCEPT-A!H11051
RCEP A	2027	2027	0	RCEPT-A!I11051
RCEP B	2022	2022	0	B!D11051
RCEP B	2023	2023	0	B!E11051
RCEP B	2024	2024	0	B!F11051

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11051
RCEP B	2026	2026	0	B!H11051
RCEP B	2027	2027	0	B!I11051
RCEP C	2022	2022	0	C!D11051
RCEP C	2023	2023	0	C!E11051
RCEP C	2024	2024	0	C!F11051
RCEP C	2025	2025	0	C!G11051
RCEP C	2026	2026	0	C!H11051
RCEP C	2027	2027	0	C!I11051
RCEP D	2022	2022	0	D!D11050
RCEP D	2023	2023	0	D!E11050
RCEP D	2024	2024	0	D!F11050
RCEP D	2025	2025	0	D!G11050
RCEP D	2026	2026	0	D!H11050
RCEP D	2027	2027	0	D!I11050
RCEP E	2022	2022	0	E!D11054
RCEP E	2023	2023	0	E!E11054
RCEP E	2024	2024	0	E!F11054
RCEP E	2025	2025	0	E!G11054
RCEP E	2026	2026	0	E!H11054
RCEP E	2027	2027	0	E!I11054
RCEP F	2022	2022	0	F!D11051
RCEP F	2023	2023	0	F!E11051
RCEP F	2024	2024	0	F!F11051
RCEP F	2025	2025	0	F!G11051
RCEP F	2026	2026	0	F!H11051

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11051
VIFTA	2024	2024	6,7	VI!F10234
VIFTA	2025	2025	3.3	VI!G10234
VIFTA	2026	2026	0	VI!H10234
VIFTA	2027	2027	0	VI!I10234

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7307.22 has 2 lines; 7307.22.10 is distinguished from its siblings by: Having an internal diameter of less than 15 cm.	7307.22.90 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 > Phụ kiện ghép nối (trừ phụ kiện đúc). (Tham chiếu mã HS 6 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 7307.22.10. 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 7307.22.10 was checked against BT2026 (cell BT2026!N11693), 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)

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.