Vietnam Tariff Intelligence

HS 7307.23.10 detail

HS code	7307.23.10
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other, of stainless steel: / - - Butt welding fittings: / - - - Having an internal diameter of less than 15 cm
Unit	kg
Generated	09/11/2026 14:13:38
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/73072310/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11696
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11696
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11696
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
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
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11036

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10979
ATIGA	2023	2023	0	AT!F10979
ATIGA	2024	2024	0	AT!G10979
ATIGA	2025	2025	0	AT!H10979
ATIGA	2026	2026	0	AT!I10979
ATIGA	2027	2027	0	AT!J10979
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11031
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11031
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11031
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11031
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11031
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11031
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11032
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11032
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11032
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11032
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11032
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11032
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11033
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10985
AIFTA	30/12/2022	2022	0	AI!F10991
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10991
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10991
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10991
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10991
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10991

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11020
VKFTA	2023	2023	0	VK!F11020
VKFTA	2024	2024	0	VK!G11020
VKFTA	2025	2025	0	VK!H11020
VKFTA	2026	2026	0	VK!I11020
VKFTA	2027	2027	0	VK!J11020
VCFTA	2022	2022	5	VC!D11069
VCFTA	2023	2023	5	VC!E11069
VCFTA	2024	2024	0	VC!F11069
VCFTA	2025	2025	0	VC!G11069
VCFTA	2026	2026	0	VC!H11069
VCFTA	2027	2027	0	VC!I11069
VN-EAEU	2022	2022	0	EAV!D11054
VN-EAEU	2023	2023	0	EAV!E11054
VN-EAEU	2024	2024	0	EAV!F11054
VN-EAEU	2025	2025	0	EAV!G11054
VN-EAEU	2026	2026	0	EAV!H11054
VN-EAEU	2027	2027	0	EAV!I11054
AHKFTA	2022	2022	0	AKH!D11054
AHKFTA	2023	2023	0	AKH!E11054
AHKFTA	2024	2024	0	AKH!F11054
AHKFTA	2025	2025	0	AKH!G11054
AHKFTA	2026	2026	0	AKH!H11054
AHKFTA	2027	2027	0	AKH!I11054
EVFTA	2022	2022	2,5	EV-NK!D11071
EVFTA	2023	2023	1,6	EV-NK!E11071

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F11071
EVFTA	2025	2025	0	EV-NK!G11071
EVFTA	2026	2026	0	EV-NK!H11071
EVFTA	2027	2027	0	EV-NK!I11071
UKVFTA	2022	2022	2,5	UKV!D11070
UKVFTA	2023	2023	1,6	UKV!E11070
UKVFTA	2024	2024	0,8	UKV!F11070
UKVFTA	2025	2025	0	UKV!G11070
UKVFTA	2026	2026	0	UKV!H11070
UKVFTA	2027	2027	0	UKV!I11070
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11017
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11017
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11017
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11017
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11017
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11017
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11017
RCEP A	2022	2022	0	RCEPT-A!D11054
RCEP A	2023	2023	0	RCEPT-A!E11054
RCEP A	2024	2024	0	RCEPT-A!F11054
RCEP A	2025	2025	0	RCEPT-A!G11054
RCEP A	2026	2026	0	RCEPT-A!H11054
RCEP A	2027	2027	0	RCEPT-A!I11054
RCEP B	2022	2022	0	B!D11054
RCEP B	2023	2023	0	B!E11054
RCEP B	2024	2024	0	B!F11054

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11054
RCEP B	2026	2026	0	B!H11054
RCEP B	2027	2027	0	B!I11054
RCEP C	2022	2022	0	C!D11054
RCEP C	2023	2023	0	C!E11054
RCEP C	2024	2024	0	C!F11054
RCEP C	2025	2025	0	C!G11054
RCEP C	2026	2026	0	C!H11054
RCEP C	2027	2027	0	C!I11054
RCEP D	2022	2022	0	D!D11053
RCEP D	2023	2023	0	D!E11053
RCEP D	2024	2024	0	D!F11053
RCEP D	2025	2025	0	D!G11053
RCEP D	2026	2026	0	D!H11053
RCEP D	2027	2027	0	D!I11053
RCEP E	2022	2022	0	E!D11057
RCEP E	2023	2023	0	E!E11057
RCEP E	2024	2024	0	E!F11057
RCEP E	2025	2025	0	E!G11057
RCEP E	2026	2026	0	E!H11057
RCEP E	2027	2027	0	E!I11057
RCEP F	2022	2022	0	F!D11054
RCEP F	2023	2023	0	F!E11054
RCEP F	2024	2024	0	F!F11054
RCEP F	2025	2025	0	F!G11054
RCEP F	2026	2026	0	F!H11054

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11054
VIFTA	2024	2024	4,3	VI!F10237
VIFTA	2025	2025	3.6	VI!G10237
VIFTA	2026	2026	2.9	VI!H10237
VIFTA	2027	2027	2.1	VI!I10237

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 7307.23 has 2 lines; 7307.23.10 is distinguished from its siblings by: Having an internal diameter of less than 15 cm.	7307.23.90 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 7307.23.10. 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 5% for 7307.23.10 was checked against BT2026 (cell BT2026!N11696), 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.