Vietnam Tariff Intelligence

HS 7307.23.90 detail

HS code	7307.23.90
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other, of stainless steel: / - - Butt welding fittings: / - - - Other
Unit	kg
Generated	08/11/2026 10:59:07
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/73072390/

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!K11697
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11697
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11697
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	3.5	3.5%	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!E11037

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10980
ATIGA	2023	2023	0	AT!F10980
ATIGA	2024	2024	0	AT!G10980
ATIGA	2025	2025	0	AT!H10980
ATIGA	2026	2026	0	AT!I10980
ATIGA	2027	2027	0	AT!J10980
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11032
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11032
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11032
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11032
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11032
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11032
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11033
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11033
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11033
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11033
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11033
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11033
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11034
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10986
AIFTA	30/12/2022	2022	0	AI!F10992
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10992
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10992
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10992
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10992
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10992

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11021
VKFTA	2023	2023	0	VK!F11021
VKFTA	2024	2024	0	VK!G11021
VKFTA	2025	2025	0	VK!H11021
VKFTA	2026	2026	0	VK!I11021
VKFTA	2027	2027	0	VK!J11021
VCFTA	2022	2022	5	VC!D11070
VCFTA	2023	2023	5	VC!E11070
VCFTA	2024	2024	0	VC!F11070
VCFTA	2025	2025	0	VC!G11070
VCFTA	2026	2026	0	VC!H11070
VCFTA	2027	2027	0	VC!I11070
VN-EAEU	2022	2022	0	EAV!D11055
VN-EAEU	2023	2023	0	EAV!E11055
VN-EAEU	2024	2024	0	EAV!F11055
VN-EAEU	2025	2025	0	EAV!G11055
VN-EAEU	2026	2026	0	EAV!H11055
VN-EAEU	2027	2027	0	EAV!I11055
AHKFTA	2022	2022	0	AKH!D11055
AHKFTA	2023	2023	0	AKH!E11055
AHKFTA	2024	2024	0	AKH!F11055
AHKFTA	2025	2025	0	AKH!G11055
AHKFTA	2026	2026	0	AKH!H11055
AHKFTA	2027	2027	0	AKH!I11055
EVFTA	2022	2022	2,5	EV-NK!D11072
EVFTA	2023	2023	1,6	EV-NK!E11072

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F11072
EVFTA	2025	2025	0	EV-NK!G11072
EVFTA	2026	2026	0	EV-NK!H11072
EVFTA	2027	2027	0	EV-NK!I11072
UKVFTA	2022	2022	2,5	UKV!D11071
UKVFTA	2023	2023	1,6	UKV!E11071
UKVFTA	2024	2024	0,8	UKV!F11071
UKVFTA	2025	2025	0	UKV!G11071
UKVFTA	2026	2026	0	UKV!H11071
UKVFTA	2027	2027	0	UKV!I11071
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11018
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11018
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11018
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11018
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11018
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11018
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11018
RCEP A	2022	2022	0	RCEPT-A!D11055
RCEP A	2023	2023	0	RCEPT-A!E11055
RCEP A	2024	2024	0	RCEPT-A!F11055
RCEP A	2025	2025	0	RCEPT-A!G11055
RCEP A	2026	2026	0	RCEPT-A!H11055
RCEP A	2027	2027	0	RCEPT-A!I11055
RCEP B	2022	2022	0	B!D11055
RCEP B	2023	2023	0	B!E11055
RCEP B	2024	2024	0	B!F11055

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11055
RCEP B	2026	2026	0	B!H11055
RCEP B	2027	2027	0	B!I11055
RCEP C	2022	2022	0	C!D11055
RCEP C	2023	2023	0	C!E11055
RCEP C	2024	2024	0	C!F11055
RCEP C	2025	2025	0	C!G11055
RCEP C	2026	2026	0	C!H11055
RCEP C	2027	2027	0	C!I11055
RCEP D	2022	2022	0	D!D11054
RCEP D	2023	2023	0	D!E11054
RCEP D	2024	2024	0	D!F11054
RCEP D	2025	2025	0	D!G11054
RCEP D	2026	2026	0	D!H11054
RCEP D	2027	2027	0	D!I11054
RCEP E	2022	2022	0	E!D11058
RCEP E	2023	2023	0	E!E11058
RCEP E	2024	2024	0	E!F11058
RCEP E	2025	2025	0	E!G11058
RCEP E	2026	2026	0	E!H11058
RCEP E	2027	2027	0	E!I11058
RCEP F	2022	2022	0	F!D11055
RCEP F	2023	2023	0	F!E11055
RCEP F	2024	2024	0	F!F11055
RCEP F	2025	2025	0	F!G11055
RCEP F	2026	2026	0	F!H11055

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11055
VIFTA	2024	2024	4.5	VI!F10238
VIFTA	2025	2025	4	VI!G10238
VIFTA	2026	2026	3.5	VI!H10238
VIFTA	2027	2027	3	VI!I10238

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; 7307.23.90 is distinguished from its siblings by: Other.	7307.23.10 Having an internal diameter of less than 15 cm	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 7307.23.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 7307.23.90 was checked against BT2026 (cell BT2026!N11697), 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.