Vietnam Tariff Intelligence

HS 7308.90.40 detail

HS code	7308.90.40
Description	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel / - Other: / - - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels
Unit	kg
Generated	07/11/2026 16:04:27
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/73089040/

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!K11733
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11733
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11733
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, MM)	0% (except KH, ID, MM)	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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E11074
ATIGA	2022	2022	0	AT!E11017
ATIGA	2023	2023	0	AT!F11017
ATIGA	2024	2024	0	AT!G11017
ATIGA	2025	2025	0	AT!H11017
ATIGA	2026	2026	0	AT!I11017
ATIGA	2027	2027	0	AT!J11017
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11069
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11069
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11069
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11069

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11069
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11069
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11070
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11070
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11070
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11070
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11070
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11070
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11071
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11023
AIFTA	30/12/2022	2022	8	AI!F11029
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G11029
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H11029
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I11029
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J11029
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K11029
VKFTA	2022	2022	0	VK!E11058
VKFTA	2023	2023	0	VK!F11058
VKFTA	2024	2024	0	VK!G11058
VKFTA	2025	2025	0	VK!H11058
VKFTA	2026	2026	0	VK!I11058
VKFTA	2027	2027	0	VK!J11058
VCFTA	2022	2022	2	VC!D11107
VCFTA	2023	2023	1	VC!E11107
VCFTA	2024	2024	0	VC!F11107
VCFTA	2025	2025	0	VC!G11107

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H11107
VCFTA	2027	2027	0	VC!I11107
VN-EAEU	2022	2022	0	EAV!D11092
VN-EAEU	2023	2023	0	EAV!E11092
VN-EAEU	2024	2024	0	EAV!F11092
VN-EAEU	2025	2025	0	EAV!G11092
VN-EAEU	2026	2026	0	EAV!H11092
VN-EAEU	2027	2027	0	EAV!I11092
AHKFTA	2022	2022	6	AKH!D11092
AHKFTA	2023	2023	4	AKH!E11092
AHKFTA	2024	2024	4	AKH!F11092
AHKFTA	2025	2025	2	AKH!G11092
AHKFTA	2026	2026	2	AKH!H11092
AHKFTA	2027	2027	0	AKH!I11092
EVFTA	2022	2022	5	EV-NK!D11109
EVFTA	2023	2023	3,3	EV-NK!E11109
EVFTA	2024	2024	1,6	EV-NK!F11109
EVFTA	2025	2025	0	EV-NK!G11109
EVFTA	2026	2026	0	EV-NK!H11109
EVFTA	2027	2027	0	EV-NK!I11109
UKVFTA	2022	2022	5	UKV!D11108
UKVFTA	2023	2023	3,3	UKV!E11108
UKVFTA	2024	2024	1,6	UKV!F11108
UKVFTA	2025	2025	0	UKV!G11108
UKVFTA	2026	2026	0	UKV!H11108
UKVFTA	2027	2027	0	UKV!I11108

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11055
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11055
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11055
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11055
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11055
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11055
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11055
RCEP A	2022	2022	9	RCEPT-A!D11092
RCEP A	2023	2023	8	RCEPT-A!E11092
RCEP A	2024	2024	7	RCEPT-A!F11092
RCEP A	2025	2025	6	RCEPT-A!G11092
RCEP A	2026	2026	5	RCEPT-A!H11092
RCEP A	2027	2027	4	RCEPT-A!I11092
RCEP B	2022	2022	9	B!D11092
RCEP B	2023	2023	8	B!E11092
RCEP B	2024	2024	7	B!F11092
RCEP B	2025	2025	6	B!G11092
RCEP B	2026	2026	5	B!H11092
RCEP B	2027	2027	4	B!I11092
RCEP C	2022	2022	9	C!D11092
RCEP C	2023	2023	8	C!E11092
RCEP C	2024	2024	7	C!F11092
RCEP C	2025	2025	6	C!G11092
RCEP C	2026	2026	5	C!H11092
RCEP C	2027	2027	4	C!I11092
RCEP D	2022	2022	9,1	D!D11091

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E11091
RCEP D	2024	2024	7,3	D!F11091
RCEP D	2025	2025	6,4	D!G11091
RCEP D	2026	2026	5,5	D!H11091
RCEP D	2027	2027	4,5	D!I11091
RCEP E	2022	2022	9	E!D11095
RCEP E	2023	2023	8	E!E11095
RCEP E	2024	2024	7	E!F11095
RCEP E	2025	2025	6	E!G11095
RCEP E	2026	2026	5	E!H11095
RCEP E	2027	2027	4	E!I11095
RCEP F	2022	2022	9	F!D11092
RCEP F	2023	2023	8	F!E11092
RCEP F	2024	2024	7	F!F11092
RCEP F	2025	2025	6	F!G11092
RCEP F	2026	2026	5	F!H11092
RCEP F	2027	2027	4	F!I11092
VIFTA	2024	2024	6,7	VI!F10274
VIFTA	2025	2025	3.3	VI!G10274
VIFTA	2026	2026	0	VI!H10274
VIFTA	2027	2027	0	VI!I10274

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7308.90 has 6 lines; 7308.90.40 is distinguished from its siblings by: Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels.	7308.90.20 Prefabricated modular type joined by shear connectors; 7308.90.50 Rails for ships; 7308.90.60 Perforated cable trays; 7308.90.92 Guardrails; 7308.90.99 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 "8/10".		181/2025/NĐ-CP	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 7308.90.40. 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 7308.90.40 was checked against BT2026 (cell BT2026!N11733), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.