Vietnam Tariff Intelligence

HS 8307.90.00 detail

HS code	8307.90.00
Description	Flexible tubing of base metal, with or without fittings / - Of other base metal
Unit	kg/chiếc
Generated	03/11/2026 10:13:31
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/83079000/

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!K12665
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12665
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12665
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	7	7%	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!E12031
ATIGA	2022	2022	0	AT!E11974

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11974
ATIGA	2024	2024	0	AT!G11974
ATIGA	2025	2025	0	AT!H11974
ATIGA	2026	2026	0	AT!I11974
ATIGA	2027	2027	0	AT!J11974
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12026
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12026
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12026
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12026
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12026
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12026
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12027
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12027
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12027
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12027
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12027
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12027
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12030
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11980
AIFTA	30/12/2022	2022	0	AI!F11986
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11986
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11986
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11986
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11986
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11986
VKFTA	2022	2022	0	VK!E12019

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F12019
VKFTA	2024	2024	0	VK!G12019
VKFTA	2025	2025	0	VK!H12019
VKFTA	2026	2026	0	VK!I12019
VKFTA	2027	2027	0	VK!J12019
VCFTA	2022	2022	2	VC!D12064
VCFTA	2023	2023	1	VC!E12064
VCFTA	2024	2024	0	VC!F12064
VCFTA	2025	2025	0	VC!G12064
VCFTA	2026	2026	0	VC!H12064
VCFTA	2027	2027	0	VC!I12064
VN-EAEU	2022	2022	0	EAV!D12049
VN-EAEU	2023	2023	0	EAV!E12049
VN-EAEU	2024	2024	0	EAV!F12049
VN-EAEU	2025	2025	0	EAV!G12049
VN-EAEU	2026	2026	0	EAV!H12049
VN-EAEU	2027	2027	0	EAV!I12049
AHKFTA	2022	2022	0	AKH!D12049
AHKFTA	2023	2023	0	AKH!E12049
AHKFTA	2024	2024	0	AKH!F12049
AHKFTA	2025	2025	0	AKH!G12049
AHKFTA	2026	2026	0	AKH!H12049
AHKFTA	2027	2027	0	AKH!I12049
EVFTA	2022	2022	5	EV-NK!D12066
EVFTA	2023	2023	3,3	EV-NK!E12066
EVFTA	2024	2024	1,6	EV-NK!F12066

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12066
EVFTA	2026	2026	0	EV-NK!H12066
EVFTA	2027	2027	0	EV-NK!I12066
UKVFTA	2022	2022	5	UKV!D12065
UKVFTA	2023	2023	3,3	UKV!E12065
UKVFTA	2024	2024	1,6	UKV!F12065
UKVFTA	2025	2025	0	UKV!G12065
UKVFTA	2026	2026	0	UKV!H12065
UKVFTA	2027	2027	0	UKV!I12065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12012
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12012
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12012
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12012
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12012
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12012
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12012
RCEP A	2022	2022	0	RCEPT-A!D12049
RCEP A	2023	2023	0	RCEPT-A!E12049
RCEP A	2024	2024	0	RCEPT-A!F12049
RCEP A	2025	2025	0	RCEPT-A!G12049
RCEP A	2026	2026	0	RCEPT-A!H12049
RCEP A	2027	2027	0	RCEPT-A!I12049
RCEP B	2022	2022	0	B!D12049
RCEP B	2023	2023	0	B!E12049
RCEP B	2024	2024	0	B!F12049
RCEP B	2025	2025	0	B!G12049

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H12049
RCEP B	2027	2027	0	B!I12049
RCEP C	2022	2022	0	C!D12049
RCEP C	2023	2023	0	C!E12049
RCEP C	2024	2024	0	C!F12049
RCEP C	2025	2025	0	C!G12049
RCEP C	2026	2026	0	C!H12049
RCEP C	2027	2027	0	C!I12049
RCEP D	2022	2022	0	D!D12048
RCEP D	2023	2023	0	D!E12048
RCEP D	2024	2024	0	D!F12048
RCEP D	2025	2025	0	D!G12048
RCEP D	2026	2026	0	D!H12048
RCEP D	2027	2027	0	D!I12048
RCEP E	2022	2022	0	E!D12052
RCEP E	2023	2023	0	E!E12052
RCEP E	2024	2024	0	E!F12052
RCEP E	2025	2025	0	E!G12052
RCEP E	2026	2026	0	E!H12052
RCEP E	2027	2027	0	E!I12052
RCEP F	2022	2022	0	F!D12049
RCEP F	2023	2023	0	F!E12049
RCEP F	2024	2024	0	F!F12049
RCEP F	2025	2025	0	F!G12049
RCEP F	2026	2026	0	F!H12049
RCEP F	2027	2027	0	F!I12049

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F11139
VIFTA	2025	2025	8	VI!G11139
VIFTA	2026	2026	7	VI!H11139
VIFTA	2027	2027	6	VI!I11139

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8307.90.00. 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 8307.90.00 was checked against BT2026 (cell BT2026!N12665), 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

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.