Vietnam Tariff Intelligence

Detalle del SA 7304.31.90

Código SA	7304.31.90
Descripción	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel / - Other, of circular cross-section, of iron or non-alloy steel: / - - Cold-drawn or cold-rolled (cold - reduced): / - - - Other
Unidad	kg
Generado	11/11/2026 05:38:59
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/73043190/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11585
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11585
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11585
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (excepto MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10914
ATIGA	2022	2022	0	AT!E10865
ATIGA	2023	2023	0	AT!F10865
ATIGA	2024	2024	0	AT!G10865
ATIGA	2025	2025	0	AT!H10865
ATIGA	2026	2026	0	AT!I10865
ATIGA	2027	2027	0	AT!J10865
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10917
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10917
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10917
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10917

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10917
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10917
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10918
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10918
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10918
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10918
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10918
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10918
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10919
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10871
AIFTA	30/12/2022	2022	0	AI!F10877
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10877
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10877
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10877
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10877
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10877
VKFTA	2022	2022	0	VK!E10904
VKFTA	2023	2023	0	VK!F10904
VKFTA	2024	2024	0	VK!G10904
VKFTA	2025	2025	0	VK!H10904
VKFTA	2026	2026	0	VK!I10904
VKFTA	2027	2027	0	VK!J10904
VCFTA	2022	2022	5	VC!D10955
VCFTA	2023	2023	5	VC!E10955
VCFTA	2024	2024	0	VC!F10955
VCFTA	2025	2025	0	VC!G10955

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H10955
VCFTA	2027	2027	0	VC!I10955
VN-EAEU	2022	2022	0	EAV!D10940
VN-EAEU	2023	2023	0	EAV!E10940
VN-EAEU	2024	2024	0	EAV!F10940
VN-EAEU	2025	2025	0	EAV!G10940
VN-EAEU	2026	2026	0	EAV!H10940
VN-EAEU	2027	2027	0	EAV!I10940
AHKFTA	2022	2022	3	AKH!D10940
AHKFTA	2023	2023	2	AKH!E10940
AHKFTA	2024	2024	2	AKH!F10940
AHKFTA	2025	2025	1	AKH!G10940
AHKFTA	2026	2026	1	AKH!H10940
AHKFTA	2027	2027	0	AKH!I10940
EVFTA	2022	2022	2,5	EV-NK!D10957
EVFTA	2023	2023	1,6	EV-NK!E10957
EVFTA	2024	2024	0,8	EV-NK!F10957
EVFTA	2025	2025	0	EV-NK!G10957
EVFTA	2026	2026	0	EV-NK!H10957
EVFTA	2027	2027	0	EV-NK!I10957
UKVFTA	2022	2022	2,5	UKV!D10956
UKVFTA	2023	2023	1,6	UKV!E10956
UKVFTA	2024	2024	0,8	UKV!F10956
UKVFTA	2025	2025	0	UKV!G10956
UKVFTA	2026	2026	0	UKV!H10956
UKVFTA	2027	2027	0	UKV!I10956

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10903
RCEP A	2022	2022	0	RCEPT-A!D10940
RCEP A	2023	2023	0	RCEPT-A!E10940
RCEP A	2024	2024	0	RCEPT-A!F10940
RCEP A	2025	2025	0	RCEPT-A!G10940
RCEP A	2026	2026	0	RCEPT-A!H10940
RCEP A	2027	2027	0	RCEPT-A!I10940
RCEP B	2022	2022	0	B!D10940
RCEP B	2023	2023	0	B!E10940
RCEP B	2024	2024	0	B!F10940
RCEP B	2025	2025	0	B!G10940
RCEP B	2026	2026	0	B!H10940
RCEP B	2027	2027	0	B!I10940
RCEP C	2022	2022	0	C!D10940
RCEP C	2023	2023	0	C!E10940
RCEP C	2024	2024	0	C!F10940
RCEP C	2025	2025	0	C!G10940
RCEP C	2026	2026	0	C!H10940
RCEP C	2027	2027	0	C!I10940
RCEP D	2022	2022	0	D!D10939

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E10939
RCEP D	2024	2024	0	D!F10939
RCEP D	2025	2025	0	D!G10939
RCEP D	2026	2026	0	D!H10939
RCEP D	2027	2027	0	D!I10939
RCEP E	2022	2022	0	E!D10943
RCEP E	2023	2023	0	E!E10943
RCEP E	2024	2024	0	E!F10943
RCEP E	2025	2025	0	E!G10943
RCEP E	2026	2026	0	E!H10943
RCEP E	2027	2027	0	E!I10943
RCEP F	2022	2022	0	F!D10940
RCEP F	2023	2023	0	F!E10940
RCEP F	2024	2024	0	F!F10940
RCEP F	2025	2025	0	F!G10940
RCEP F	2026	2026	0	F!H10940
RCEP F	2027	2027	0	F!I10940
VIFTA	2024	2024	4.5	VI!F10126
VIFTA	2025	2025	4	VI!G10126
VIFTA	2026	2026	3.5	VI!H10126
VIFTA	2027	2027	3	VI!I10126

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7304.31 has 4 lines; 7304.31.90 is distinguished from its siblings by: Other.	7304.31.10 Drillrod casing and tubing with pin and box threads; 7304.31.20 High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi; 7304.31.40 Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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 > Ống bằng Thép không nối ghép. Gồm: Ống dẫn bằng Thép không nối, dùng để dẫn dầu hoặc khí; ống chống bằng Thép không nối, dùng trong khoan dầu hoặc khí; ống khác không nối, mặt cắt hình tròn bằng Thép không hợp kim; Ống khác không nối, mặt cắt hình tròn bằng thép không gỉ; ống khác không nối, mặt cắt hình tròn bằng thép hợp kim khác; Ống và đường ống bằng Thép không nối khác (Tham chiếu mã HS 4 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).	No verificado – requiere comprobación

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7304.31.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 7304.31.90 was checked against BT2026 (cell BT2026!N11585), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.