Vietnam Tariff Intelligence

Detalle del SA 7306.40.11

Código SA	7306.40.11
Descripción	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other, welded, of circular cross-section, of stainless steel: / - - Boiler tubes: / - - - With an external diameter not exceeding 12.5 mm
Unidad	kg
Generado	11/11/2026 22:26:26
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/73064011/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	10.5	10,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11652
Preferencial (NMF)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N11652
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11652
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 (-MY, TH)	0% (excepto MY, TH)	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(-ID, MM, TH)	0% (excepto ID, MM, TH)	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
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/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
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	3,5	3,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	3,5	3,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	3,5	3,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	3,5	3,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	3,5	3,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	3,8	3,8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	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!E10983
ATIGA	2022	2022	0	AT!E10934
ATIGA	2023	2023	0	AT!F10934
ATIGA	2024	2024	0	AT!G10934
ATIGA	2025	2025	0	AT!H10934
ATIGA	2026	2026	0	AT!I10934
ATIGA	2027	2027	0	AT!J10934
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10986
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10986
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10986
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10986

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10986
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10986
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10987
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10987
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10987
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10987
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10987
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10987
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10940
AIFTA	30/12/2022	2022	0	AI!F10946
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10946
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10946
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10946
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10946
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10946
VKFTA	2022	2022	0	VK!E10975
VKFTA	2023	2023	0	VK!F10975
VKFTA	2024	2024	0	VK!G10975
VKFTA	2025	2025	0	VK!H10975
VKFTA	2026	2026	0	VK!I10975
VKFTA	2027	2027	0	VK!J10975
VCFTA	2022	2022	4	VC!D11024
VCFTA	2023	2023	4	VC!E11024
VCFTA	2024	2024	3	VC!F11024
VCFTA	2025	2025	3	VC!G11024

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H11024
VCFTA	2027	2027	1	VC!I11024
VN-EAEU	2022	2022	0	EAV!D11009
VN-EAEU	2023	2023	0	EAV!E11009
VN-EAEU	2024	2024	0	EAV!F11009
VN-EAEU	2025	2025	0	EAV!G11009
VN-EAEU	2026	2026	0	EAV!H11009
VN-EAEU	2027	2027	0	EAV!I11009
AHKFTA	2022	2022	4	AKH!D11009
AHKFTA	2023	2023	3	AKH!E11009
AHKFTA	2024	2024	3	AKH!F11009
AHKFTA	2025	2025	1	AKH!G11009
AHKFTA	2026	2026	1	AKH!H11009
AHKFTA	2027	2027	0	AKH!I11009
EVFTA	2022	2022	3,5	EV-NK!D11026
EVFTA	2023	2023	2,3	EV-NK!E11026
EVFTA	2024	2024	1,1	EV-NK!F11026
EVFTA	2025	2025	0	EV-NK!G11026
EVFTA	2026	2026	0	EV-NK!H11026
EVFTA	2027	2027	0	EV-NK!I11026
UKVFTA	2022	2022	3,5	UKV!D11025
UKVFTA	2023	2023	2,3	UKV!E11025
UKVFTA	2024	2024	1,1	UKV!F11025
UKVFTA	2025	2025	0	UKV!G11025
UKVFTA	2026	2026	0	UKV!H11025
UKVFTA	2027	2027	0	UKV!I11025

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10972
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10972
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10972
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10972
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10972
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10972
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10972
RCEP A	2022	2022	6,3	RCEPT-A!D11009
RCEP A	2023	2023	5,6	RCEPT-A!E11009
RCEP A	2024	2024	4,9	RCEPT-A!F11009
RCEP A	2025	2025	4,2	RCEPT-A!G11009
RCEP A	2026	2026	3,5	RCEPT-A!H11009
RCEP A	2027	2027	2,8	RCEPT-A!I11009
RCEP B	2022	2022	6,3	B!D11009
RCEP B	2023	2023	5,6	B!E11009
RCEP B	2024	2024	4,9	B!F11009
RCEP B	2025	2025	4,2	B!G11009
RCEP B	2026	2026	3,5	B!H11009
RCEP B	2027	2027	2,8	B!I11009
RCEP C	2022	2022	6,3	C!D11009
RCEP C	2023	2023	5,6	C!E11009
RCEP C	2024	2024	4,9	C!F11009
RCEP C	2025	2025	4,2	C!G11009
RCEP C	2026	2026	3,5	C!H11009
RCEP C	2027	2027	2,8	C!I11009
RCEP D	2022	2022	6,4	D!D11008

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	5,7	D!E11008
RCEP D	2024	2024	5,1	D!F11008
RCEP D	2025	2025	4,5	D!G11008
RCEP D	2026	2026	3,8	D!H11008
RCEP D	2027	2027	3,2	D!I11008
RCEP E	2022	2022	6,3	E!D11012
RCEP E	2023	2023	5,6	E!E11012
RCEP E	2024	2024	4,9	E!F11012
RCEP E	2025	2025	4,2	E!G11012
RCEP E	2026	2026	3,5	E!H11012
RCEP E	2027	2027	2,8	E!I11012
RCEP F	2022	2022	6,3	F!D11009
RCEP F	2023	2023	5,6	F!E11009
RCEP F	2024	2024	4,9	F!F11009
RCEP F	2025	2025	4,2	F!G11009
RCEP F	2026	2026	3,5	F!H11009
RCEP F	2027	2027	2,8	F!I11009
VIFTA	2024	2024	6	VI!F10193
VIFTA	2025	2025	5	VI!G10193
VIFTA	2026	2026	4	VI!H10193
VIFTA	2027	2027	3	VI!I10193

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 7306.40 has 5 lines; 7306.40.11 is distinguished from its siblings by: With an external diameter not exceeding 12.5 mm.	7306.40.19 Other; 7306.40.20 Stainless steel pipes and tubes, with an external diameter exceeding 105 mm; 7306.40.30 Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm; 7306.40.90 Other	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 và ống dẫn bằng thép có nối ghép (được hàn, tán bằng đinh, ghép với nhau bằng cách tương tự...). (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 7306.40.11. 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 7% for 7306.40.11 was checked against BT2026 (cell BT2026!N11652), 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.