Vietnam Tariff Intelligence

Detalle del SA 7306.90.11

Código SA	7306.90.11
Descripción	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other: / - - Copper brazed pipes and tubes: / - - - With an external diagonal cross-section less than 12.5 mm
Unidad	kg
Generado	10/11/2026 22:19:37
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/73069011/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11673
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11673
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11673
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 (-ID, MY, TH)	0% (excepto ID, MY, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, MY)	0% (excepto ID, MM, MY)	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	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	3	3%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	5,5	5,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5,7%	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
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11012
ATIGA	2022	2022	0	AT!E10955
ATIGA	2023	2023	0	AT!F10955
ATIGA	2024	2024	0	AT!G10955
ATIGA	2025	2025	0	AT!H10955
ATIGA	2026	2026	0	AT!I10955
ATIGA	2027	2027	0	AT!J10955
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11007
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11007
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11007
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11007

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11007
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11007
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11008
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11008
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11008
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11008
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11008
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11008
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11009
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10961
AIFTA	30/12/2022	2022	*	AI!F10967
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10967
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10967
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10967
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10967
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10967
VKFTA	2022	2022	0	VK!E10996
VKFTA	2023	2023	0	VK!F10996
VKFTA	2024	2024	0	VK!G10996
VKFTA	2025	2025	0	VK!H10996
VKFTA	2026	2026	0	VK!I10996
VKFTA	2027	2027	0	VK!J10996
VCFTA	2022	2022	7	VC!D11045
VCFTA	2023	2023	6	VC!E11045
VCFTA	2024	2024	5	VC!F11045
VCFTA	2025	2025	4	VC!G11045

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	3	VC!H11045
VCFTA	2027	2027	2	VC!I11045
VN-EAEU	2022	2022	0	EAV!D11030
VN-EAEU	2023	2023	0	EAV!E11030
VN-EAEU	2024	2024	0	EAV!F11030
VN-EAEU	2025	2025	0	EAV!G11030
VN-EAEU	2026	2026	0	EAV!H11030
VN-EAEU	2027	2027	0	EAV!I11030
AHKFTA	2022	2022	6	AKH!D11030
AHKFTA	2023	2023	4	AKH!E11030
AHKFTA	2024	2024	4	AKH!F11030
AHKFTA	2025	2025	2	AKH!G11030
AHKFTA	2026	2026	2	AKH!H11030
AHKFTA	2027	2027	0	AKH!I11030
EVFTA	2022	2022	5	EV-NK!D11047
EVFTA	2023	2023	3,3	EV-NK!E11047
EVFTA	2024	2024	1,6	EV-NK!F11047
EVFTA	2025	2025	0	EV-NK!G11047
EVFTA	2026	2026	0	EV-NK!H11047
EVFTA	2027	2027	0	EV-NK!I11047
UKVFTA	2022	2022	5	UKV!D11046
UKVFTA	2023	2023	3,3	UKV!E11046
UKVFTA	2024	2024	1,6	UKV!F11046
UKVFTA	2025	2025	0	UKV!G11046
UKVFTA	2026	2026	0	UKV!H11046
UKVFTA	2027	2027	0	UKV!I11046

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10993
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10993
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10993
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10993
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10993
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10993
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10993
RCEP A	2022	2022	9	RCEPT-A!D11030
RCEP A	2023	2023	8	RCEPT-A!E11030
RCEP A	2024	2024	7	RCEPT-A!F11030
RCEP A	2025	2025	6	RCEPT-A!G11030
RCEP A	2026	2026	5	RCEPT-A!H11030
RCEP A	2027	2027	4	RCEPT-A!I11030
RCEP B	2022	2022	9	B!D11030
RCEP B	2023	2023	8	B!E11030
RCEP B	2024	2024	7	B!F11030
RCEP B	2025	2025	6	B!G11030
RCEP B	2026	2026	5	B!H11030
RCEP B	2027	2027	4	B!I11030
RCEP C	2022	2022	9	C!D11030
RCEP C	2023	2023	8	C!E11030
RCEP C	2024	2024	7	C!F11030
RCEP C	2025	2025	6	C!G11030
RCEP C	2026	2026	5	C!H11030
RCEP C	2027	2027	4	C!I11030
RCEP D	2022	2022	9,1	D!D11029

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E11029
RCEP D	2024	2024	7,3	D!F11029
RCEP D	2025	2025	6,4	D!G11029
RCEP D	2026	2026	5,5	D!H11029
RCEP D	2027	2027	4,5	D!I11029
RCEP E	2022	2022	9	E!D11033
RCEP E	2023	2023	8	E!E11033
RCEP E	2024	2024	7	E!F11033
RCEP E	2025	2025	6	E!G11033
RCEP E	2026	2026	5	E!H11033
RCEP E	2027	2027	4	E!I11033
RCEP F	2022	2022	9	F!D11030
RCEP F	2023	2023	8	F!E11030
RCEP F	2024	2024	7	F!F11030
RCEP F	2025	2025	6	F!G11030
RCEP F	2026	2026	5	F!H11030
RCEP F	2027	2027	4	F!I11030
VIFTA	2024	2024	8,6	VI!F10214
VIFTA	2025	2025	7.1	VI!G10214
VIFTA	2026	2026	5.7	VI!H10214
VIFTA	2027	2027	4.3	VI!I10214

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 7306.90 has 8 lines; 7306.90.11 is distinguished from its siblings by: With an external diagonal cross-section less than 12.5 mm.	7306.90.19 Other; 7306.90.91 High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm; 7306.90.94 Other high pressure pipes, with an external diameter of less than 12.5 mm; 7306.90.95 Other high pressure pipes, with an external diameter of 12.5 mm or more; 7306.90.96 Other, with an external diagonal cross-section less than 12.5 mm; 7306.90.97 Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% 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 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 7306.90.11. 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 10% for 7306.90.11 was checked against BT2026 (cell BT2026!N11673), 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.