Vietnam Tariff Intelligence

HS 7303.00.91 detail

HS code	7303.00.91
Description	Tubes, pipes and hollow profiles, of cast iron / - Other: / - - With an external diameter not exceeding 100 mm
Unit	kg
Generated	05/11/2026 14:06:39
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://mail.vietnamtariff.com/hs-code/73030091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11559
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11559
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11559
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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(-KH, ID)	0% (except KH, ID)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1.7	1.7%	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!E10887
ATIGA	2022	2022	0	AT!E10838
ATIGA	2023	2023	0	AT!F10838
ATIGA	2024	2024	0	AT!G10838
ATIGA	2025	2025	0	AT!H10838
ATIGA	2026	2026	0	AT!I10838
ATIGA	2027	2027	0	AT!J10838
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10890
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10890
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10890

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10890
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10890
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10890
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10891
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10891
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10891
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10891
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10891
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10891
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10844
AIFTA	30/12/2022	2022	0	AI!F10850
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10850
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10850
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10850
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10850
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10850
VKFTA	2022	2022	0	VK!E10877
VKFTA	2023	2023	0	VK!F10877
VKFTA	2024	2024	0	VK!G10877
VKFTA	2025	2025	0	VK!H10877
VKFTA	2026	2026	0	VK!I10877
VKFTA	2027	2027	0	VK!J10877
VCFTA	2022	2022	3	VC!D10928
VCFTA	2023	2023	3	VC!E10928
VCFTA	2024	2024	0	VC!F10928

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10928
VCFTA	2026	2026	0	VC!H10928
VCFTA	2027	2027	0	VC!I10928
VN-EAEU	2022	2022	0	EAV!D10913
VN-EAEU	2023	2023	0	EAV!E10913
VN-EAEU	2024	2024	0	EAV!F10913
VN-EAEU	2025	2025	0	EAV!G10913
VN-EAEU	2026	2026	0	EAV!H10913
VN-EAEU	2027	2027	0	EAV!I10913
AHKFTA	2022	2022	0	AKH!D10913
AHKFTA	2023	2023	0	AKH!E10913
AHKFTA	2024	2024	0	AKH!F10913
AHKFTA	2025	2025	0	AKH!G10913
AHKFTA	2026	2026	0	AKH!H10913
AHKFTA	2027	2027	0	AKH!I10913
EVFTA	2022	2022	0,7	EV-NK!D10930
EVFTA	2023	2023	0	EV-NK!E10930
EVFTA	2024	2024	0	EV-NK!F10930
EVFTA	2025	2025	0	EV-NK!G10930
EVFTA	2026	2026	0	EV-NK!H10930
EVFTA	2027	2027	0	EV-NK!I10930
UKVFTA	2022	2022	0,7	UKV!D10929
UKVFTA	2023	2023	0	UKV!E10929
UKVFTA	2024	2024	0	UKV!F10929
UKVFTA	2025	2025	0	UKV!G10929
UKVFTA	2026	2026	0	UKV!H10929

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10929
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10876
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10876
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10876
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10876
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10876
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10876
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10876
RCEP A	2022	2022	0	RCEPT-A!D10913
RCEP A	2023	2023	0	RCEPT-A!E10913
RCEP A	2024	2024	0	RCEPT-A!F10913
RCEP A	2025	2025	0	RCEPT-A!G10913
RCEP A	2026	2026	0	RCEPT-A!H10913
RCEP A	2027	2027	0	RCEPT-A!I10913
RCEP B	2022	2022	0	B!D10913
RCEP B	2023	2023	0	B!E10913
RCEP B	2024	2024	0	B!F10913
RCEP B	2025	2025	0	B!G10913
RCEP B	2026	2026	0	B!H10913
RCEP B	2027	2027	0	B!I10913
RCEP C	2022	2022	0	C!D10913
RCEP C	2023	2023	0	C!E10913
RCEP C	2024	2024	0	C!F10913
RCEP C	2025	2025	0	C!G10913
RCEP C	2026	2026	0	C!H10913
RCEP C	2027	2027	0	C!I10913

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10912
RCEP D	2023	2023	0	D!E10912
RCEP D	2024	2024	0	D!F10912
RCEP D	2025	2025	0	D!G10912
RCEP D	2026	2026	0	D!H10912
RCEP D	2027	2027	0	D!I10912
RCEP E	2022	2022	0	E!D10916
RCEP E	2023	2023	0	E!E10916
RCEP E	2024	2024	0	E!F10916
RCEP E	2025	2025	0	E!G10916
RCEP E	2026	2026	0	E!H10916
RCEP E	2027	2027	0	E!I10916
RCEP F	2022	2022	0	F!D10913
RCEP F	2023	2023	0	F!E10913
RCEP F	2024	2024	0	F!F10913
RCEP F	2025	2025	0	F!G10913
RCEP F	2026	2026	0	F!H10913
RCEP F	2027	2027	0	F!I10913
VIFTA	2024	2024	2,6	VI!F10100
VIFTA	2025	2025	2.1	VI!G10100
VIFTA	2026	2026	1.7	VI!H10100
VIFTA	2027	2027	1.3	VI!I10100

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): 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 7303.00 has 4 lines; 7303.00.91 is distinguished from its siblings by: With an external diameter not exceeding 100 mm.	7303.00.11 Hubless tubes and pipes; 7303.00.19 Other; 7303.00.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm gang, sắt, thép cơ bản > Gang, gang thỏi không hợp kim; gang thỏi hợp kim; gang thỏi giàu mangan, hợp kim sắt-cacbon chứa trên 6% nhưng không quá 30% mangan tính theo trọng lượng dạng khối hoặc dạng cơ bản 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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7303.00.91. 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 3% for 7303.00.91 was checked against BT2026 (cell BT2026!N11559), 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
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.