Vietnam Tariff Intelligence

# HS 7305.31.90 detail

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|---|---|
| **HS code** | 7305.31.90 |
| **Description** | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel / - Other, welded: / - - Longitudinally welded: / - - - Other |
| **Unit** | kg |
| **Generated** | 01/11/2026 23:32:24 |
| **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/73053190/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11618 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11618 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11618 |
| 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 (-ID, MY) | 0% (except ID, MY) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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(-ID) | 0% (except 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 |
| UKVFTA | 0 | 0% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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 |
| AHKFTA | 1 | 1% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 2,5 | 2.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 2,7 | 2.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 3 | 3% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 3.5 | 3.5% | 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!E10948 |
| ATIGA | 2022 | 2022 | 0 | AT!E10899 |
| ATIGA | 2023 | 2023 | 0 | AT!F10899 |
| ATIGA | 2024 | 2024 | 0 | AT!G10899 |
| ATIGA | 2025 | 2025 | 0 | AT!H10899 |
| ATIGA | 2026 | 2026 | 0 | AT!I10899 |
| ATIGA | 2027 | 2027 | 0 | AT!J10899 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10951 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10951 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10951 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10951 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10951 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10951 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10952 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10952 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10952 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10952 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10952 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10952 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10953 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10905 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F10911 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G10911 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H10911 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I10911 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J10911 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K10911 |
| VKFTA | 2022 | 2022 | 0 | VK!E10938 |
| VKFTA | 2023 | 2023 | 0 | VK!F10938 |
| VKFTA | 2024 | 2024 | 0 | VK!G10938 |
| VKFTA | 2025 | 2025 | 0 | VK!H10938 |
| VKFTA | 2026 | 2026 | 0 | VK!I10938 |
| VKFTA | 2027 | 2027 | 0 | VK!J10938 |
| VCFTA | 2022 | 2022 | 7 | VC!D10989 |
| VCFTA | 2023 | 2023 | 6 | VC!E10989 |
| VCFTA | 2024 | 2024 | 5 | VC!F10989 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 4 | VC!G10989 |
| VCFTA | 2026 | 2026 | 3 | VC!H10989 |
| VCFTA | 2027 | 2027 | 2 | VC!I10989 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10974 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10974 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10974 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10974 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10974 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10974 |
| AHKFTA | 2022 | 2022 | 3 | AKH!D10974 |
| AHKFTA | 2023 | 2023 | 2 | AKH!E10974 |
| AHKFTA | 2024 | 2024 | 2 | AKH!F10974 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G10974 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H10974 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10974 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D10991 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E10991 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F10991 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10991 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10991 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10991 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D10990 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E10990 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F10990 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10990 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10990 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I10990 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10937 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10937 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10937 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10937 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10937 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10937 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10937 |
| RCEP A | 2022 | 2022 | 4,5 | RCEPT-A!D10974 |
| RCEP A | 2023 | 2023 | 4 | RCEPT-A!E10974 |
| RCEP A | 2024 | 2024 | 3,5 | RCEPT-A!F10974 |
| RCEP A | 2025 | 2025 | 3 | RCEPT-A!G10974 |
| RCEP A | 2026 | 2026 | 2,5 | RCEPT-A!H10974 |
| RCEP A | 2027 | 2027 | 2 | RCEPT-A!I10974 |
| RCEP B | 2022 | 2022 | 4,5 | B!D10974 |
| RCEP B | 2023 | 2023 | 4 | B!E10974 |
| RCEP B | 2024 | 2024 | 3,5 | B!F10974 |
| RCEP B | 2025 | 2025 | 3 | B!G10974 |
| RCEP B | 2026 | 2026 | 2,5 | B!H10974 |
| RCEP B | 2027 | 2027 | 2 | B!I10974 |
| RCEP C | 2022 | 2022 | 4,5 | C!D10974 |
| RCEP C | 2023 | 2023 | 4 | C!E10974 |
| RCEP C | 2024 | 2024 | 3,5 | C!F10974 |
| RCEP C | 2025 | 2025 | 3 | C!G10974 |
| RCEP C | 2026 | 2026 | 2,5 | C!H10974 |
| RCEP C | 2027 | 2027 | 2 | C!I10974 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 4,5 | D!D10973 |
| RCEP D | 2023 | 2023 | 4,1 | D!E10973 |
| RCEP D | 2024 | 2024 | 3,6 | D!F10973 |
| RCEP D | 2025 | 2025 | 3,2 | D!G10973 |
| RCEP D | 2026 | 2026 | 2,7 | D!H10973 |
| RCEP D | 2027 | 2027 | 2,3 | D!I10973 |
| RCEP E | 2022 | 2022 | 4,5 | E!D10977 |
| RCEP E | 2023 | 2023 | 4 | E!E10977 |
| RCEP E | 2024 | 2024 | 3,5 | E!F10977 |
| RCEP E | 2025 | 2025 | 3 | E!G10977 |
| RCEP E | 2026 | 2026 | 2,5 | E!H10977 |
| RCEP E | 2027 | 2027 | 2 | E!I10977 |
| RCEP F | 2022 | 2022 | 4,5 | F!D10974 |
| RCEP F | 2023 | 2023 | 4 | F!E10974 |
| RCEP F | 2024 | 2024 | 3,5 | F!F10974 |
| RCEP F | 2025 | 2025 | 3 | F!G10974 |
| RCEP F | 2026 | 2026 | 2,5 | F!H10974 |
| RCEP F | 2027 | 2027 | 2 | F!I10974 |
| VIFTA | 2024 | 2024 | 4.5 | VI!F10159 |
| VIFTA | 2025 | 2025 | 4 | VI!G10159 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H10159 |
| VIFTA | 2027 | 2027 | 3 | VI!I10159 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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. | Instrument cited in source; validity not verified |
| 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 7305.31 has 2 lines; 7305.31.90 is distinguished from its siblings by: Other. | 7305.31.10 Stainless steel pipes and tubes | 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: 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...). Gồm: Ống dẫn bằng Thép có nối, dùng để dẫn dầu hoặc khí; Ống chống bằng Thép có nối, dùng trong khoan dầu hoặc khí; ống bằng Thép có 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). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7305.31.90. 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 5% for 7305.31.90 was checked against BT2026 (cell BT2026!N11618), 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 |
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| 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) |

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.