Vietnam Tariff Intelligence

# HS 7306.30.91 detail

| | |
|---|---|
| **HS code** | 7306.30.91 |
| **Description** | 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 iron or non-alloy steel: / - - Other: / - - - With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon |
| **Unit** | kg |
| **Generated** | 07/11/2026 11:29:32 |
| **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/73063091/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11647 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11647 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11647 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/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 |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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 |
| VCFTA | 2 | 2% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VIFTA | 7 | 7% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex F) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 10 | 10% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| AKFTA | 24 | 24% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 50 | AC!E10978 |
| ATIGA | 2022 | 2022 | 0 | AT!E10929 |
| ATIGA | 2023 | 2023 | 0 | AT!F10929 |
| ATIGA | 2024 | 2024 | 0 | AT!G10929 |
| ATIGA | 2025 | 2025 | 0 | AT!H10929 |
| ATIGA | 2026 | 2026 | 0 | AT!I10929 |
| ATIGA | 2027 | 2027 | 0 | AT!J10929 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10981 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10981 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10981 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10981 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10981 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10981 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10982 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10982 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10982 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10982 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10982 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10982 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 24 | AK!F10983 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10935 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10941 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10941 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10941 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10941 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10941 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10941 |
| VKFTA | 2022 | 2022 | 10 | VK!E10968 |
| VKFTA | 2023 | 2023 | 10 | VK!F10968 |
| VKFTA | 2024 | 2024 | 10 | VK!G10968 |
| VKFTA | 2025 | 2025 | 10 | VK!H10968 |
| VKFTA | 2026 | 2026 | 10 | VK!I10968 |
| VKFTA | 2027 | 2027 | 10 | VK!J10968 |
| VCFTA | 2022 | 2022 | 4 | VC!D11019 |
| VCFTA | 2023 | 2023 | 4 | VC!E11019 |
| VCFTA | 2024 | 2024 | 3 | VC!F11019 |
| VCFTA | 2025 | 2025 | 3 | VC!G11019 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 2 | VC!H11019 |
| VCFTA | 2027 | 2027 | 1 | VC!I11019 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11004 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11004 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11004 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11004 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11004 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11004 |
| AHKFTA | 2022 | 2022 | * | AKH!D11004 |
| AHKFTA | 2023 | 2023 | * | AKH!E11004 |
| AHKFTA | 2024 | 2024 | * | AKH!F11004 |
| AHKFTA | 2025 | 2025 | * | AKH!G11004 |
| AHKFTA | 2026 | 2026 | * | AKH!H11004 |
| AHKFTA | 2027 | 2027 | * | AKH!I11004 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D11021 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E11021 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F11021 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G11021 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H11021 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I11021 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D11020 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E11020 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F11020 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G11020 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H11020 |
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I11020 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10967 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10967 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10967 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10967 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10967 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10967 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10967 |
| RCEP A | 2022 | 2022 | 10 | RCEPT-A!D11004 |
| RCEP A | 2023 | 2023 | 10 | RCEPT-A!E11004 |
| RCEP A | 2024 | 2024 | 10 | RCEPT-A!F11004 |
| RCEP A | 2025 | 2025 | 10 | RCEPT-A!G11004 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H11004 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I11004 |
| RCEP B | 2022 | 2022 | 10 | B!D11004 |
| RCEP B | 2023 | 2023 | 10 | B!E11004 |
| RCEP B | 2024 | 2024 | 10 | B!F11004 |
| RCEP B | 2025 | 2025 | 10 | B!G11004 |
| RCEP B | 2026 | 2026 | 10 | B!H11004 |
| RCEP B | 2027 | 2027 | 10 | B!I11004 |
| RCEP C | 2022 | 2022 | 10 | C!D11004 |
| RCEP C | 2023 | 2023 | 10 | C!E11004 |
| RCEP C | 2024 | 2024 | 10 | C!F11004 |
| RCEP C | 2025 | 2025 | 10 | C!G11004 |
| RCEP C | 2026 | 2026 | 10 | C!H11004 |
| RCEP C | 2027 | 2027 | 10 | C!I11004 |
| RCEP D | 2022 | 2022 | 10 | D!D11003 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 10 | D!E11003 |
| RCEP D | 2024 | 2024 | 10 | D!F11003 |
| RCEP D | 2025 | 2025 | 10 | D!G11003 |
| RCEP D | 2026 | 2026 | 10 | D!H11003 |
| RCEP D | 2027 | 2027 | 10 | D!I11003 |
| RCEP E | 2022 | 2022 | 10 | E!D11007 |
| RCEP E | 2023 | 2023 | 10 | E!E11007 |
| RCEP E | 2024 | 2024 | 10 | E!F11007 |
| RCEP E | 2025 | 2025 | 10 | E!G11007 |
| RCEP E | 2026 | 2026 | 10 | E!H11007 |
| RCEP E | 2027 | 2027 | 10 | E!I11007 |
| RCEP F | 2022 | 2022 | 10 | F!D11004 |
| RCEP F | 2023 | 2023 | 10 | F!E11004 |
| RCEP F | 2024 | 2024 | 10 | F!F11004 |
| RCEP F | 2025 | 2025 | 10 | F!G11004 |
| RCEP F | 2026 | 2026 | 10 | F!H11004 |
| RCEP F | 2027 | 2027 | 10 | F!I11004 |
| VIFTA | 2024 | 2024 | 9 | VI!F10188 |
| VIFTA | 2025 | 2025 | 8 | VI!G10188 |
| VIFTA | 2026 | 2026 | 7 | VI!H10188 |
| VIFTA | 2027 | 2027 | 6 | VI!I10188 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%, AKFTA 24%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7306.30 has 10 lines; 7306.30.91 is distinguished from its siblings by: With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon. | 7306.30.11 With an external diameter less than 12.5 mm; 7306.30.19 Other; 7306.30.21 With an external diameter less than 12.5 mm; 7306.30.29 Other; 7306.30.30 Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm; 7306.30.41 With an external diameter less than 12.5 mm | 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...). (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 7306.30.91. 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 10% for 7306.30.91 was checked against BT2026 (cell BT2026!N11647), 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) |
| 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.