Vietnam Tariff Intelligence

HS 7306.40.20 detail

HS code	7306.40.20
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 stainless steel: / - - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm
Unit	kg
Generated	09/11/2026 04:51:54
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/73064020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11654
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N11654
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11654
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 (-MY, TH)	0% (except MY, TH)	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, MM, TH)	0% (except ID, MM, TH)	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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,5	3.5%	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 B)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	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!E10985
ATIGA	2022	2022	0	AT!E10936
ATIGA	2023	2023	0	AT!F10936
ATIGA	2024	2024	0	AT!G10936
ATIGA	2025	2025	0	AT!H10936
ATIGA	2026	2026	0	AT!I10936
ATIGA	2027	2027	0	AT!J10936
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10988
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10988
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10988

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10988
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10988
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10988
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10989
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10989
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10989
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10989
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10989
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10989
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10990
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10942
AIFTA	30/12/2022	2022	0	AI!F10948
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10948
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10948
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10948
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10948
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10948
VKFTA	2022	2022	0	VK!E10977
VKFTA	2023	2023	0	VK!F10977
VKFTA	2024	2024	0	VK!G10977
VKFTA	2025	2025	0	VK!H10977
VKFTA	2026	2026	0	VK!I10977
VKFTA	2027	2027	0	VK!J10977
VCFTA	2022	2022	4	VC!D11026
VCFTA	2023	2023	4	VC!E11026
VCFTA	2024	2024	3	VC!F11026

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G11026
VCFTA	2026	2026	2	VC!H11026
VCFTA	2027	2027	1	VC!I11026
VN-EAEU	2022	2022	0	EAV!D11011
VN-EAEU	2023	2023	0	EAV!E11011
VN-EAEU	2024	2024	0	EAV!F11011
VN-EAEU	2025	2025	0	EAV!G11011
VN-EAEU	2026	2026	0	EAV!H11011
VN-EAEU	2027	2027	0	EAV!I11011
AHKFTA	2022	2022	4	AKH!D11011
AHKFTA	2023	2023	3	AKH!E11011
AHKFTA	2024	2024	3	AKH!F11011
AHKFTA	2025	2025	1	AKH!G11011
AHKFTA	2026	2026	1	AKH!H11011
AHKFTA	2027	2027	0	AKH!I11011
EVFTA	2022	2022	3,5	EV-NK!D11028
EVFTA	2023	2023	2,3	EV-NK!E11028
EVFTA	2024	2024	1,1	EV-NK!F11028
EVFTA	2025	2025	0	EV-NK!G11028
EVFTA	2026	2026	0	EV-NK!H11028
EVFTA	2027	2027	0	EV-NK!I11028
UKVFTA	2022	2022	3,5	UKV!D11027
UKVFTA	2023	2023	2,3	UKV!E11027
UKVFTA	2024	2024	1,1	UKV!F11027
UKVFTA	2025	2025	0	UKV!G11027
UKVFTA	2026	2026	0	UKV!H11027

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11027
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10974
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10974
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10974
RCEP A	2022	2022	6,3	RCEPT-A!D11011
RCEP A	2023	2023	5,6	RCEPT-A!E11011
RCEP A	2024	2024	4,9	RCEPT-A!F11011
RCEP A	2025	2025	4,2	RCEPT-A!G11011
RCEP A	2026	2026	3,5	RCEPT-A!H11011
RCEP A	2027	2027	2,8	RCEPT-A!I11011
RCEP B	2022	2022	6,3	B!D11011
RCEP B	2023	2023	5,6	B!E11011
RCEP B	2024	2024	4,9	B!F11011
RCEP B	2025	2025	4,2	B!G11011
RCEP B	2026	2026	3,5	B!H11011
RCEP B	2027	2027	2,8	B!I11011
RCEP C	2022	2022	6,3	C!D11011
RCEP C	2023	2023	5,6	C!E11011
RCEP C	2024	2024	4,9	C!F11011
RCEP C	2025	2025	4,2	C!G11011
RCEP C	2026	2026	3,5	C!H11011
RCEP C	2027	2027	2,8	C!I11011

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,4	D!D11010
RCEP D	2023	2023	5,7	D!E11010
RCEP D	2024	2024	5,1	D!F11010
RCEP D	2025	2025	4,5	D!G11010
RCEP D	2026	2026	3,8	D!H11010
RCEP D	2027	2027	3,2	D!I11010
RCEP E	2022	2022	6,3	E!D11014
RCEP E	2023	2023	5,6	E!E11014
RCEP E	2024	2024	4,9	E!F11014
RCEP E	2025	2025	4,2	E!G11014
RCEP E	2026	2026	3,5	E!H11014
RCEP E	2027	2027	2,8	E!I11014
RCEP F	2022	2022	6,3	F!D11011
RCEP F	2023	2023	5,6	F!E11011
RCEP F	2024	2024	4,9	F!F11011
RCEP F	2025	2025	4,2	F!G11011
RCEP F	2026	2026	3,5	F!H11011
RCEP F	2027	2027	2,8	F!I11011
VIFTA	2024	2024	6	VI!F10195
VIFTA	2025	2025	5	VI!G10195
VIFTA	2026	2026	4	VI!H10195
VIFTA	2027	2027	3	VI!I10195

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (366/QĐ-BKHCN 2023)		366/QĐ-BKHCN	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 7306.40 has 5 lines; 7306.40.20 is distinguished from its siblings by: Stainless steel pipes and tubes, with an external diameter exceeding 105 mm.	7306.40.11 With an external diameter not exceeding 12.5 mm; 7306.40.19 Other; 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.	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 7306.40.20. 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 7% for 7306.40.20 was checked against BT2026 (cell BT2026!N11654), 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)
Hàng hóa nhóm 2 (366/QĐ-BKHCN 2023)

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.