Vietnam Tariff Intelligence

HS 7307.11.90 detail

HS code	7307.11.90
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Cast fittings: / - - Of non-malleable cast iron: / - - - Other
Unit	kg
Generated	02/11/2026 21:33:20
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/73071190/

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!K11686
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11686
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11686
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 (-KH)	0% (except KH)	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(-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
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	2.9	2.9%	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!E11026
ATIGA	2022	2022	0	AT!E10969
ATIGA	2023	2023	0	AT!F10969
ATIGA	2024	2024	0	AT!G10969
ATIGA	2025	2025	0	AT!H10969
ATIGA	2026	2026	0	AT!I10969
ATIGA	2027	2027	0	AT!J10969
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11021
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11021
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11021

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11021
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11021
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11021
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11022
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11022
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11022
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11022
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11022
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11022
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11023
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10975
AIFTA	30/12/2022	2022	0	AI!F10981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10981
VKFTA	2022	2022	0	VK!E11010
VKFTA	2023	2023	0	VK!F11010
VKFTA	2024	2024	0	VK!G11010
VKFTA	2025	2025	0	VK!H11010
VKFTA	2026	2026	0	VK!I11010
VKFTA	2027	2027	0	VK!J11010
VCFTA	2022	2022	5	VC!D11059
VCFTA	2023	2023	5	VC!E11059
VCFTA	2024	2024	0	VC!F11059

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11059
VCFTA	2026	2026	0	VC!H11059
VCFTA	2027	2027	0	VC!I11059
VN-EAEU	2022	2022	0	EAV!D11044
VN-EAEU	2023	2023	0	EAV!E11044
VN-EAEU	2024	2024	0	EAV!F11044
VN-EAEU	2025	2025	0	EAV!G11044
VN-EAEU	2026	2026	0	EAV!H11044
VN-EAEU	2027	2027	0	EAV!I11044
AHKFTA	2022	2022	0	AKH!D11044
AHKFTA	2023	2023	0	AKH!E11044
AHKFTA	2024	2024	0	AKH!F11044
AHKFTA	2025	2025	0	AKH!G11044
AHKFTA	2026	2026	0	AKH!H11044
AHKFTA	2027	2027	0	AKH!I11044
EVFTA	2022	2022	2,5	EV-NK!D11061
EVFTA	2023	2023	1,6	EV-NK!E11061
EVFTA	2024	2024	0,8	EV-NK!F11061
EVFTA	2025	2025	0	EV-NK!G11061
EVFTA	2026	2026	0	EV-NK!H11061
EVFTA	2027	2027	0	EV-NK!I11061
UKVFTA	2022	2022	2,5	UKV!D11060
UKVFTA	2023	2023	1,6	UKV!E11060
UKVFTA	2024	2024	0,8	UKV!F11060
UKVFTA	2025	2025	0	UKV!G11060
UKVFTA	2026	2026	0	UKV!H11060

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11060
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11007
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11007
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11007
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11007
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11007
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11007
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11007
RCEP A	2022	2022	0	RCEPT-A!D11044
RCEP A	2023	2023	0	RCEPT-A!E11044
RCEP A	2024	2024	0	RCEPT-A!F11044
RCEP A	2025	2025	0	RCEPT-A!G11044
RCEP A	2026	2026	0	RCEPT-A!H11044
RCEP A	2027	2027	0	RCEPT-A!I11044
RCEP B	2022	2022	0	B!D11044
RCEP B	2023	2023	0	B!E11044
RCEP B	2024	2024	0	B!F11044
RCEP B	2025	2025	0	B!G11044
RCEP B	2026	2026	0	B!H11044
RCEP B	2027	2027	0	B!I11044
RCEP C	2022	2022	0	C!D11044
RCEP C	2023	2023	0	C!E11044
RCEP C	2024	2024	0	C!F11044
RCEP C	2025	2025	0	C!G11044
RCEP C	2026	2026	0	C!H11044
RCEP C	2027	2027	0	C!I11044

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11043
RCEP D	2023	2023	0	D!E11043
RCEP D	2024	2024	0	D!F11043
RCEP D	2025	2025	0	D!G11043
RCEP D	2026	2026	0	D!H11043
RCEP D	2027	2027	0	D!I11043
RCEP E	2022	2022	0	E!D11047
RCEP E	2023	2023	0	E!E11047
RCEP E	2024	2024	0	E!F11047
RCEP E	2025	2025	0	E!G11047
RCEP E	2026	2026	0	E!H11047
RCEP E	2027	2027	0	E!I11047
RCEP F	2022	2022	0	F!D11044
RCEP F	2023	2023	0	F!E11044
RCEP F	2024	2024	0	F!F11044
RCEP F	2025	2025	0	F!G11044
RCEP F	2026	2026	0	F!H11044
RCEP F	2027	2027	0	F!I11044
VIFTA	2024	2024	4.3	VI!F10227
VIFTA	2025	2025	3.6	VI!G10227
VIFTA	2026	2026	2.9	VI!H10227
VIFTA	2027	2027	2.1	VI!I10227

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 7307.11 has 2 lines; 7307.11.90 is distinguished from its siblings by: Other.	7307.11.10 Hubless tube or pipe fittings	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: Bán thành phẩm và dịch vụ đúc gang, thép > Phụ kiện ghép nối dạng đúc. (Tham chiếu mã HS 6 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 7307.11.90. 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 7307.11.90 was checked against BT2026 (cell BT2026!N11686), 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.