Vietnam Tariff Intelligence

HS 7307.21.90 detail

HS code	7307.21.90
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other, of stainless steel: / - - Flanges: / - - - Other
Unit	kg
Generated	07/11/2026 17:59:10
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/73072190/

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!K11691
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11691
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11691
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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	0	0%	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!E11031
ATIGA	2022	2022	0	AT!E10974

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10974
ATIGA	2024	2024	0	AT!G10974
ATIGA	2025	2025	0	AT!H10974
ATIGA	2026	2026	0	AT!I10974
ATIGA	2027	2027	0	AT!J10974
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11026
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11026
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11026
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11026
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11026
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11026
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11027
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11027
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11027
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11027
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11027
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11027
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11028
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10980
AIFTA	30/12/2022	2022	0	AI!F10986
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10986
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10986
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10986
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10986
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10986
VKFTA	2022	2022	0	VK!E11015

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11015
VKFTA	2024	2024	0	VK!G11015
VKFTA	2025	2025	0	VK!H11015
VKFTA	2026	2026	0	VK!I11015
VKFTA	2027	2027	0	VK!J11015
VCFTA	2022	2022	5	VC!D11064
VCFTA	2023	2023	5	VC!E11064
VCFTA	2024	2024	0	VC!F11064
VCFTA	2025	2025	0	VC!G11064
VCFTA	2026	2026	0	VC!H11064
VCFTA	2027	2027	0	VC!I11064
VN-EAEU	2022	2022	0	EAV!D11049
VN-EAEU	2023	2023	0	EAV!E11049
VN-EAEU	2024	2024	0	EAV!F11049
VN-EAEU	2025	2025	0	EAV!G11049
VN-EAEU	2026	2026	0	EAV!H11049
VN-EAEU	2027	2027	0	EAV!I11049
AHKFTA	2022	2022	0	AKH!D11049
AHKFTA	2023	2023	0	AKH!E11049
AHKFTA	2024	2024	0	AKH!F11049
AHKFTA	2025	2025	0	AKH!G11049
AHKFTA	2026	2026	0	AKH!H11049
AHKFTA	2027	2027	0	AKH!I11049
EVFTA	2022	2022	2,5	EV-NK!D11066
EVFTA	2023	2023	1,6	EV-NK!E11066
EVFTA	2024	2024	0,8	EV-NK!F11066

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11066
EVFTA	2026	2026	0	EV-NK!H11066
EVFTA	2027	2027	0	EV-NK!I11066
UKVFTA	2022	2022	2,5	UKV!D11065
UKVFTA	2023	2023	1,6	UKV!E11065
UKVFTA	2024	2024	0,8	UKV!F11065
UKVFTA	2025	2025	0	UKV!G11065
UKVFTA	2026	2026	0	UKV!H11065
UKVFTA	2027	2027	0	UKV!I11065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11012
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11012
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11012
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11012
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11012
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11012
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11012
RCEP A	2022	2022	0	RCEPT-A!D11049
RCEP A	2023	2023	0	RCEPT-A!E11049
RCEP A	2024	2024	0	RCEPT-A!F11049
RCEP A	2025	2025	0	RCEPT-A!G11049
RCEP A	2026	2026	0	RCEPT-A!H11049
RCEP A	2027	2027	0	RCEPT-A!I11049
RCEP B	2022	2022	0	B!D11049
RCEP B	2023	2023	0	B!E11049
RCEP B	2024	2024	0	B!F11049
RCEP B	2025	2025	0	B!G11049

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11049
RCEP B	2027	2027	0	B!I11049
RCEP C	2022	2022	0	C!D11049
RCEP C	2023	2023	0	C!E11049
RCEP C	2024	2024	0	C!F11049
RCEP C	2025	2025	0	C!G11049
RCEP C	2026	2026	0	C!H11049
RCEP C	2027	2027	0	C!I11049
RCEP D	2022	2022	0	D!D11048
RCEP D	2023	2023	0	D!E11048
RCEP D	2024	2024	0	D!F11048
RCEP D	2025	2025	0	D!G11048
RCEP D	2026	2026	0	D!H11048
RCEP D	2027	2027	0	D!I11048
RCEP E	2022	2022	0	E!D11052
RCEP E	2023	2023	0	E!E11052
RCEP E	2024	2024	0	E!F11052
RCEP E	2025	2025	0	E!G11052
RCEP E	2026	2026	0	E!H11052
RCEP E	2027	2027	0	E!I11052
RCEP F	2022	2022	0	F!D11049
RCEP F	2023	2023	0	F!E11049
RCEP F	2024	2024	0	F!F11049
RCEP F	2025	2025	0	F!G11049
RCEP F	2026	2026	0	F!H11049
RCEP F	2027	2027	0	F!I11049

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	3.3	VI!F10232
VIFTA	2025	2025	1.7	VI!G10232
VIFTA	2026	2026	0	VI!H10232
VIFTA	2027	2027	0	VI!I10232

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 7307.21 has 2 lines; 7307.21.90 is distinguished from its siblings by: Other.	7307.21.10 Having an internal diameter of less than 15 cm	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 > Phụ kiện ghép nối (trừ phụ kiện 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 7307.21.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 7307.21.90 was checked against BT2026 (cell BT2026!N11691), 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.