Vietnam Tariff Intelligence

HS 7307.91.90 detail

HS code	7307.91.90
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other: / - - Flanges: / - - - Other
Unit	kg
Generated	08/11/2026 19:17:22
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/73079190/

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!K11704
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11704
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11704
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	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!E11044
ATIGA	2022	2022	0	AT!E10987

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10987
ATIGA	2024	2024	0	AT!G10987
ATIGA	2025	2025	0	AT!H10987
ATIGA	2026	2026	0	AT!I10987
ATIGA	2027	2027	0	AT!J10987
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11039
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11039
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11039
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11039
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11039
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11039
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11040
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11040
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11040
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11040
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11040
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11040
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11041
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10993
AIFTA	30/12/2022	2022	0	AI!F10999
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10999
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10999
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10999
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10999
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10999
VKFTA	2022	2022	0	VK!E11028

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11028
VKFTA	2024	2024	0	VK!G11028
VKFTA	2025	2025	0	VK!H11028
VKFTA	2026	2026	0	VK!I11028
VKFTA	2027	2027	0	VK!J11028
VCFTA	2022	2022	5	VC!D11077
VCFTA	2023	2023	5	VC!E11077
VCFTA	2024	2024	0	VC!F11077
VCFTA	2025	2025	0	VC!G11077
VCFTA	2026	2026	0	VC!H11077
VCFTA	2027	2027	0	VC!I11077
VN-EAEU	2022	2022	0	EAV!D11062
VN-EAEU	2023	2023	0	EAV!E11062
VN-EAEU	2024	2024	0	EAV!F11062
VN-EAEU	2025	2025	0	EAV!G11062
VN-EAEU	2026	2026	0	EAV!H11062
VN-EAEU	2027	2027	0	EAV!I11062
AHKFTA	2022	2022	0	AKH!D11062
AHKFTA	2023	2023	0	AKH!E11062
AHKFTA	2024	2024	0	AKH!F11062
AHKFTA	2025	2025	0	AKH!G11062
AHKFTA	2026	2026	0	AKH!H11062
AHKFTA	2027	2027	0	AKH!I11062
EVFTA	2022	2022	2,5	EV-NK!D11079
EVFTA	2023	2023	1,6	EV-NK!E11079
EVFTA	2024	2024	0,8	EV-NK!F11079

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11079
EVFTA	2026	2026	0	EV-NK!H11079
EVFTA	2027	2027	0	EV-NK!I11079
UKVFTA	2022	2022	2,5	UKV!D11078
UKVFTA	2023	2023	1,6	UKV!E11078
UKVFTA	2024	2024	0,8	UKV!F11078
UKVFTA	2025	2025	0	UKV!G11078
UKVFTA	2026	2026	0	UKV!H11078
UKVFTA	2027	2027	0	UKV!I11078
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11025
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11025
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11025
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11025
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11025
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11025
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11025
RCEP A	2022	2022	0	RCEPT-A!D11062
RCEP A	2023	2023	0	RCEPT-A!E11062
RCEP A	2024	2024	0	RCEPT-A!F11062
RCEP A	2025	2025	0	RCEPT-A!G11062
RCEP A	2026	2026	0	RCEPT-A!H11062
RCEP A	2027	2027	0	RCEPT-A!I11062
RCEP B	2022	2022	0	B!D11062
RCEP B	2023	2023	0	B!E11062
RCEP B	2024	2024	0	B!F11062
RCEP B	2025	2025	0	B!G11062

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11062
RCEP B	2027	2027	0	B!I11062
RCEP C	2022	2022	0	C!D11062
RCEP C	2023	2023	0	C!E11062
RCEP C	2024	2024	0	C!F11062
RCEP C	2025	2025	0	C!G11062
RCEP C	2026	2026	0	C!H11062
RCEP C	2027	2027	0	C!I11062
RCEP D	2022	2022	0	D!D11061
RCEP D	2023	2023	0	D!E11061
RCEP D	2024	2024	0	D!F11061
RCEP D	2025	2025	0	D!G11061
RCEP D	2026	2026	0	D!H11061
RCEP D	2027	2027	0	D!I11061
RCEP E	2022	2022	0	E!D11065
RCEP E	2023	2023	0	E!E11065
RCEP E	2024	2024	0	E!F11065
RCEP E	2025	2025	0	E!G11065
RCEP E	2026	2026	0	E!H11065
RCEP E	2027	2027	0	E!I11065
RCEP F	2022	2022	0	F!D11062
RCEP F	2023	2023	0	F!E11062
RCEP F	2024	2024	0	F!F11062
RCEP F	2025	2025	0	F!G11062
RCEP F	2026	2026	0	F!H11062
RCEP F	2027	2027	0	F!I11062

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F10245
VIFTA	2025	2025	3.6	VI!G10245
VIFTA	2026	2026	2.9	VI!H10245
VIFTA	2027	2027	2.1	VI!I10245

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 7307.91 has 2 lines; 7307.91.90 is distinguished from its siblings by: Other.	7307.91.10 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 7307.91.90. 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 7307.91.90 was checked against BT2026 (cell BT2026!N11704), 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.