Vietnam Tariff Intelligence

HS 8307.10.00 detail

HS code	8307.10.00
Description	Flexible tubing of base metal, with or without fittings / - Of iron or steel
Unit	kg/chiếc
Generated	03/11/2026 13:10:09
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/83071000/

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!K12664
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12664
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12664
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	5.7	5.7%	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!E12030
ATIGA	2022	2022	0	AT!E11973

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11973
ATIGA	2024	2024	0	AT!G11973
ATIGA	2025	2025	0	AT!H11973
ATIGA	2026	2026	0	AT!I11973
ATIGA	2027	2027	0	AT!J11973
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12025
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12025
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12025
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12025
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12025
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12025
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12026
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12026
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12026
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12026
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12026
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12026
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12029
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11979
AIFTA	30/12/2022	2022	0	AI!F11985
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11985
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11985
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11985
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11985
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11985
VKFTA	2022	2022	0	VK!E12018

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F12018
VKFTA	2024	2024	0	VK!G12018
VKFTA	2025	2025	0	VK!H12018
VKFTA	2026	2026	0	VK!I12018
VKFTA	2027	2027	0	VK!J12018
VCFTA	2022	2022	2	VC!D12063
VCFTA	2023	2023	1	VC!E12063
VCFTA	2024	2024	0	VC!F12063
VCFTA	2025	2025	0	VC!G12063
VCFTA	2026	2026	0	VC!H12063
VCFTA	2027	2027	0	VC!I12063
VN-EAEU	2022	2022	0	EAV!D12048
VN-EAEU	2023	2023	0	EAV!E12048
VN-EAEU	2024	2024	0	EAV!F12048
VN-EAEU	2025	2025	0	EAV!G12048
VN-EAEU	2026	2026	0	EAV!H12048
VN-EAEU	2027	2027	0	EAV!I12048
AHKFTA	2022	2022	0	AKH!D12048
AHKFTA	2023	2023	0	AKH!E12048
AHKFTA	2024	2024	0	AKH!F12048
AHKFTA	2025	2025	0	AKH!G12048
AHKFTA	2026	2026	0	AKH!H12048
AHKFTA	2027	2027	0	AKH!I12048
EVFTA	2022	2022	5	EV-NK!D12065
EVFTA	2023	2023	3,3	EV-NK!E12065
EVFTA	2024	2024	1,6	EV-NK!F12065

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G12065
EVFTA	2026	2026	0	EV-NK!H12065
EVFTA	2027	2027	0	EV-NK!I12065
UKVFTA	2022	2022	5	UKV!D12064
UKVFTA	2023	2023	3,3	UKV!E12064
UKVFTA	2024	2024	1,6	UKV!F12064
UKVFTA	2025	2025	0	UKV!G12064
UKVFTA	2026	2026	0	UKV!H12064
UKVFTA	2027	2027	0	UKV!I12064
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12011
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12011
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12011
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12011
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12011
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12011
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12011
RCEP A	2022	2022	0	RCEPT-A!D12048
RCEP A	2023	2023	0	RCEPT-A!E12048
RCEP A	2024	2024	0	RCEPT-A!F12048
RCEP A	2025	2025	0	RCEPT-A!G12048
RCEP A	2026	2026	0	RCEPT-A!H12048
RCEP A	2027	2027	0	RCEPT-A!I12048
RCEP B	2022	2022	0	B!D12048
RCEP B	2023	2023	0	B!E12048
RCEP B	2024	2024	0	B!F12048
RCEP B	2025	2025	0	B!G12048

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H12048
RCEP B	2027	2027	0	B!I12048
RCEP C	2022	2022	0	C!D12048
RCEP C	2023	2023	0	C!E12048
RCEP C	2024	2024	0	C!F12048
RCEP C	2025	2025	0	C!G12048
RCEP C	2026	2026	0	C!H12048
RCEP C	2027	2027	0	C!I12048
RCEP D	2022	2022	0	D!D12047
RCEP D	2023	2023	0	D!E12047
RCEP D	2024	2024	0	D!F12047
RCEP D	2025	2025	0	D!G12047
RCEP D	2026	2026	0	D!H12047
RCEP D	2027	2027	0	D!I12047
RCEP E	2022	2022	0	E!D12051
RCEP E	2023	2023	0	E!E12051
RCEP E	2024	2024	0	E!F12051
RCEP E	2025	2025	0	E!G12051
RCEP E	2026	2026	0	E!H12051
RCEP E	2027	2027	0	E!I12051
RCEP F	2022	2022	0	F!D12048
RCEP F	2023	2023	0	F!E12048
RCEP F	2024	2024	0	F!F12048
RCEP F	2025	2025	0	F!G12048
RCEP F	2026	2026	0	F!H12048
RCEP F	2027	2027	0	F!I12048

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8.6	VI!F11138
VIFTA	2025	2025	7.1	VI!G11138
VIFTA	2026	2026	5.7	VI!H11138
VIFTA	2027	2027	4.3	VI!I11138

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "8/10".		181/2025/NĐ-CP	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 8307.10.00. 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 8307.10.00 was checked against BT2026 (cell BT2026!N12664), 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

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.