Vietnam Tariff Intelligence

HS 3917.33.90 detail

HS code	3917.33.90
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Other tubes, pipes and hoses: / - - Other, not reinforced or otherwise combined with other materials, with fittings: / - - - Other
Unit	kg/m/ chiếc
Generated	10/11/2026 08:19:26
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/39173390/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5964
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N5964
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5964
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 (-ID, MM, PH)	0% (except ID, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, MY)	0% (except ID, MY)	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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	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 E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5771
ATIGA	2022	2022	0	AT!E5732
ATIGA	2023	2023	0	AT!F5732
ATIGA	2024	2024	0	AT!G5732
ATIGA	2025	2025	0	AT!H5732
ATIGA	2026	2026	0	AT!I5732
ATIGA	2027	2027	0	AT!J5732
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5776
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5776
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5776

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5776
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5776
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5776
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5774
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5774
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5774
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5774
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5774
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5774
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5776
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5738
AIFTA	30/12/2022	2022	*	AI!F5734
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5734
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5734
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5734
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5734
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5734
VKFTA	2022	2022	0	VK!E5745
VKFTA	2023	2023	0	VK!F5745
VKFTA	2024	2024	0	VK!G5745
VKFTA	2025	2025	0	VK!H5745
VKFTA	2026	2026	0	VK!I5745
VKFTA	2027	2027	0	VK!J5745
VCFTA	2022	2022	3	VC!D5800
VCFTA	2023	2023	2	VC!E5800
VCFTA	2024	2024	0	VC!F5800

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5800
VCFTA	2026	2026	0	VC!H5800
VCFTA	2027	2027	0	VC!I5800
VN-EAEU	2022	2022	0	EAV!D5785
VN-EAEU	2023	2023	0	EAV!E5785
VN-EAEU	2024	2024	0	EAV!F5785
VN-EAEU	2025	2025	0	EAV!G5785
VN-EAEU	2026	2026	0	EAV!H5785
VN-EAEU	2027	2027	0	EAV!I5785
AHKFTA	2022	2022	15	AKH!D5788
AHKFTA	2023	2023	15	AKH!E5788
AHKFTA	2024	2024	15	AKH!F5788
AHKFTA	2025	2025	15	AKH!G5788
AHKFTA	2026	2026	15	AKH!H5788
AHKFTA	2027	2027	15	AKH!I5788
EVFTA	2022	2022	8,5	EV-NK!D5773
EVFTA	2023	2023	5,6	EV-NK!E5773
EVFTA	2024	2024	2,8	EV-NK!F5773
EVFTA	2025	2025	0	EV-NK!G5773
EVFTA	2026	2026	0	EV-NK!H5773
EVFTA	2027	2027	0	EV-NK!I5773
UKVFTA	2022	2022	8,5	UKV!D5775
UKVFTA	2023	2023	5,6	UKV!E5775
UKVFTA	2024	2024	2,8	UKV!F5775
UKVFTA	2025	2025	0	UKV!G5775
UKVFTA	2026	2026	0	UKV!H5775

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5775
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5757
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5757
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5757
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5757
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5757
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5757
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5757
RCEP A	2022	2022	13,5	RCEPT-A!D5778
RCEP A	2023	2023	12	RCEPT-A!E5778
RCEP A	2024	2024	10,5	RCEPT-A!F5778
RCEP A	2025	2025	9	RCEPT-A!G5778
RCEP A	2026	2026	7,5	RCEPT-A!H5778
RCEP A	2027	2027	6	RCEPT-A!I5778
RCEP B	2022	2022	13,5	B!D5778
RCEP B	2023	2023	12	B!E5778
RCEP B	2024	2024	10,5	B!F5778
RCEP B	2025	2025	9	B!G5778
RCEP B	2026	2026	7,5	B!H5778
RCEP B	2027	2027	6	B!I5778
RCEP C	2022	2022	13,5	C!D5778
RCEP C	2023	2023	12	C!E5778
RCEP C	2024	2024	10,5	C!F5778
RCEP C	2025	2025	9	C!G5778
RCEP C	2026	2026	7,5	C!H5778
RCEP C	2027	2027	6	C!I5778

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D5778
RCEP D	2023	2023	12,3	D!E5778
RCEP D	2024	2024	10,9	D!F5778
RCEP D	2025	2025	9,5	D!G5778
RCEP D	2026	2026	8,2	D!H5778
RCEP D	2027	2027	6,8	D!I5778
RCEP E	2022	2022	13,5	E!D5781
RCEP E	2023	2023	12	E!E5781
RCEP E	2024	2024	10,5	E!F5781
RCEP E	2025	2025	9	E!G5781
RCEP E	2026	2026	7,5	E!H5781
RCEP E	2027	2027	6	E!I5781
RCEP F	2022	2022	13,5	F!D5778
RCEP F	2023	2023	12	F!E5778
RCEP F	2024	2024	10,5	F!F5778
RCEP F	2025	2025	9	F!G5778
RCEP F	2026	2026	7,5	F!H5778
RCEP F	2027	2027	6	F!I5778
VIFTA	2024	2024	13.5	VI!F5330
VIFTA	2025	2025	12	VI!G5330
VIFTA	2026	2026	10.5	VI!H5330
VIFTA	2027	2027	9	VI!I5330

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3917.33 has 2 lines; 3917.33.90 is distinguished from its siblings by: Other.	3917.33.10 Other, further worked than merely surface-worked	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3917.33.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3917.33.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 "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 3917.33.90. 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 15% for 3917.33.90 was checked against BT2026 (cell BT2026!N5964), 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.