

## HS 7304.59.10 detail

|                     |                                                                                                                                                                                                                                        |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7304.59.10                                                                                                                                                                                                                             |
| Description         | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel / - Other, of circular cross-section, of other alloy steel: / - - Other: / - - - High-pressure pipe with a yield strength not less than 42,000 psi |
| Unit                | kg                                                                                                                                                                                                                                     |
| Generated           | 31/10/2026 10:02:51                                                                                                                                                                                                                    |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/73045910/">https://mail.vietnamtariff.com/hs-code/73045910/</a>                                                                                                                        |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source        |
|----------------------|--------------|------------------------|----------------------|------------|---------------|
| Ordinary import duty | 5            | 5%                     | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K11599 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N11599 |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q11599 |
| 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<br>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            | 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 |
| 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(-MM)       | 0% (except MM) | 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   | 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!E10928 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E10879 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F10879 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G10879 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H10879 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I10879 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J10879 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E10931 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F10931 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G10931 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H10931   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I10931   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J10931   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E10932   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F10932   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G10932   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H10932   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I10932   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J10932   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F10933   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H10885 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F10891   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G10891   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H10891   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I10891   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J10891   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K10891   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E10918   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F10918   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G10918   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H10918   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I10918   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J10918   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D10969   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E10969   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F10969   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G10969    |
| VCFTA   | 2026   | 2026 | 0            | VC!H10969    |
| VCFTA   | 2027   | 2027 | 0            | VC!I10969    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D10954   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E10954   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F10954   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G10954   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H10954   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I10954   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D10954   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E10954   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F10954   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G10954   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H10954   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I10954   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D10971 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E10971 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F10971 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G10971 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H10971 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I10971 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D10970   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E10970   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F10970   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G10970   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H10970   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I10970     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D10917   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E10917   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F10917   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G10917   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H10917   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I10917   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J10917   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D10954 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E10954 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F10954 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G10954 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H10954 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I10954 |
| RCEP B | 2022   | 2022           | 0            | B!D10954       |
| RCEP B | 2023   | 2023           | 0            | B!E10954       |
| RCEP B | 2024   | 2024           | 0            | B!F10954       |
| RCEP B | 2025   | 2025           | 0            | B!G10954       |
| RCEP B | 2026   | 2026           | 0            | B!H10954       |
| RCEP B | 2027   | 2027           | 0            | B!I10954       |
| RCEP C | 2022   | 2022           | 0            | C!D10954       |
| RCEP C | 2023   | 2023           | 0            | C!E10954       |
| RCEP C | 2024   | 2024           | 0            | C!F10954       |
| RCEP C | 2025   | 2025           | 0            | C!G10954       |
| RCEP C | 2026   | 2026           | 0            | C!H10954       |
| RCEP C | 2027   | 2027           | 0            | C!I10954       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D10953  |
| RCEP D | 2023   | 2023 | 0            | D!E10953  |
| RCEP D | 2024   | 2024 | 0            | D!F10953  |
| RCEP D | 2025   | 2025 | 0            | D!G10953  |
| RCEP D | 2026   | 2026 | 0            | D!H10953  |
| RCEP D | 2027   | 2027 | 0            | D!I10953  |
| RCEP E | 2022   | 2022 | 0            | E!D10957  |
| RCEP E | 2023   | 2023 | 0            | E!E10957  |
| RCEP E | 2024   | 2024 | 0            | E!F10957  |
| RCEP E | 2025   | 2025 | 0            | E!G10957  |
| RCEP E | 2026   | 2026 | 0            | E!H10957  |
| RCEP E | 2027   | 2027 | 0            | E!I10957  |
| RCEP F | 2022   | 2022 | 0            | F!D10954  |
| RCEP F | 2023   | 2023 | 0            | F!E10954  |
| RCEP F | 2024   | 2024 | 0            | F!F10954  |
| RCEP F | 2025   | 2025 | 0            | F!G10954  |
| RCEP F | 2026   | 2026 | 0            | F!H10954  |
| RCEP F | 2027   | 2027 | 0            | F!I10954  |
| VIFTA  | 2024   | 2024 | 0            | VI!F10140 |
| VIFTA  | 2025   | 2025 | 0            | VI!G10140 |
| VIFTA  | 2026   | 2026 | 0            | VI!H10140 |
| VIFTA  | 2027   | 2027 | 0            | VI!I10140 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                     |                                    |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): Chứng nhận chất lượng ATK và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)                                                                                                                                                                                                                                                                                                                                                                                                 |                     | 12/2022/TT-BGTVT, 62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance.                   | Instrument cited in source; validity not verified |
| 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 7304.59 has 2 lines; 7304.59.10 is distinguished from its siblings by: High-pressure pipe with a yield strength not less than 42,000 psi.                                                                                                                                                                                                                                                                                                                                                                                           | 7304.59.90<br>Other | 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 > Ống bằng Thép không nối ghép. Gồm: Ống dẫn bằng Thép không nối, dùng để dẫn dầu hoặc khí; ống chống bằng Thép không nối, dùng trong khoan dầu hoặc khí; ống khác không nối, mặt cắt hình tròn bằng Thép không hợp kim; Ống khác không nối, mặt cắt hình tròn bằng thép không gỉ; ống khác không nối, mặt cắt hình tròn bằng thép hợp kim khác; Ống và đường ống bằng Thép không nối khác (Tham chiếu mã HS 4 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 7304.59.10. 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 0% for 7304.59.10 was checked against BT2026 (cell BT2026!N11599), 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)

Chứng nhận chất lượng ATKTK và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.