Vietnam Tariff Intelligence

HS 7306.30.92 detail

HS code	7306.30.92
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other, welded, of circular cross-section, of iron or non-alloy steel: / - - Other: / - - - With an internal diameter less than 12.5 mm
Unit	kg
Generated	04/11/2026 12:00:35
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/73063092/

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!K11648
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11648
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11648
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/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
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		50	AC!E10979
ATIGA	2022	2022	0	AT!E10930
ATIGA	2023	2023	0	AT!F10930
ATIGA	2024	2024	0	AT!G10930
ATIGA	2025	2025	0	AT!H10930
ATIGA	2026	2026	0	AT!I10930
ATIGA	2027	2027	0	AT!J10930
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10982
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10982
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10982

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10982
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10982
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10982
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10983
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10983
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10983
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10983
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10983
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10983
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F10984
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10936
AIFTA	30/12/2022	2022	*	AI!F10942
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10942
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10942
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10942
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10942
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10942
VKFTA	2022	2022	10	VK!E10969
VKFTA	2023	2023	10	VK!F10969
VKFTA	2024	2024	10	VK!G10969
VKFTA	2025	2025	10	VK!H10969
VKFTA	2026	2026	10	VK!I10969
VKFTA	2027	2027	10	VK!J10969
VCFTA	2022	2022	4	VC!D11020
VCFTA	2023	2023	4	VC!E11020
VCFTA	2024	2024	3	VC!F11020

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G11020
VCFTA	2026	2026	2	VC!H11020
VCFTA	2027	2027	1	VC!I11020
VN-EAEU	2022	2022	0	EAV!D11005
VN-EAEU	2023	2023	0	EAV!E11005
VN-EAEU	2024	2024	0	EAV!F11005
VN-EAEU	2025	2025	0	EAV!G11005
VN-EAEU	2026	2026	0	EAV!H11005
VN-EAEU	2027	2027	0	EAV!I11005
AHKFTA	2022	2022	*	AKH!D11005
AHKFTA	2023	2023	*	AKH!E11005
AHKFTA	2024	2024	*	AKH!F11005
AHKFTA	2025	2025	*	AKH!G11005
AHKFTA	2026	2026	*	AKH!H11005
AHKFTA	2027	2027	*	AKH!I11005
EVFTA	2022	2022	7,2	EV-NK!D11022
EVFTA	2023	2023	6,3	EV-NK!E11022
EVFTA	2024	2024	5,4	EV-NK!F11022
EVFTA	2025	2025	4,5	EV-NK!G11022
EVFTA	2026	2026	3,6	EV-NK!H11022
EVFTA	2027	2027	2,7	EV-NK!I11022
UKVFTA	2022	2022	7,2	UKV!D11021
UKVFTA	2023	2023	6,3	UKV!E11021
UKVFTA	2024	2024	5,4	UKV!F11021
UKVFTA	2025	2025	4,5	UKV!G11021
UKVFTA	2026	2026	3,6	UKV!H11021

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11021
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10968
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10968
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10968
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10968
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10968
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10968
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10968
RCEP A	2022	2022	10	RCEPT-A!D11005
RCEP A	2023	2023	10	RCEPT-A!E11005
RCEP A	2024	2024	10	RCEPT-A!F11005
RCEP A	2025	2025	10	RCEPT-A!G11005
RCEP A	2026	2026	10	RCEPT-A!H11005
RCEP A	2027	2027	10	RCEPT-A!I11005
RCEP B	2022	2022	10	B!D11005
RCEP B	2023	2023	10	B!E11005
RCEP B	2024	2024	10	B!F11005
RCEP B	2025	2025	10	B!G11005
RCEP B	2026	2026	10	B!H11005
RCEP B	2027	2027	10	B!I11005
RCEP C	2022	2022	10	C!D11005
RCEP C	2023	2023	10	C!E11005
RCEP C	2024	2024	10	C!F11005
RCEP C	2025	2025	10	C!G11005
RCEP C	2026	2026	10	C!H11005
RCEP C	2027	2027	10	C!I11005

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D11004
RCEP D	2023	2023	10	D!E11004
RCEP D	2024	2024	10	D!F11004
RCEP D	2025	2025	10	D!G11004
RCEP D	2026	2026	10	D!H11004
RCEP D	2027	2027	10	D!I11004
RCEP E	2022	2022	10	E!D11008
RCEP E	2023	2023	10	E!E11008
RCEP E	2024	2024	10	E!F11008
RCEP E	2025	2025	10	E!G11008
RCEP E	2026	2026	10	E!H11008
RCEP E	2027	2027	10	E!I11008
RCEP F	2022	2022	10	F!D11005
RCEP F	2023	2023	10	F!E11005
RCEP F	2024	2024	10	F!F11005
RCEP F	2025	2025	10	F!G11005
RCEP F	2026	2026	10	F!H11005
RCEP F	2027	2027	10	F!I11005
VIFTA	2024	2024	9	VI!F10189
VIFTA	2025	2025	8	VI!G10189
VIFTA	2026	2026	7	VI!H10189
VIFTA	2027	2027	6	VI!I10189

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 ATKT 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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex D) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, VKFTA 10%, AKFTA 24%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 7306.30 has 10 lines; 7306.30.92 is distinguished from its siblings by: With an internal diameter less than 12.5 mm.	7306.30.11 With an external diameter less than 12.5 mm; 7306.30.19 Other; 7306.30.21 With an external diameter less than 12.5 mm; 7306.30.29 Other; 7306.30.30 Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm; 7306.30.41 With an external diameter less than 12.5 mm	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 và ống dẫn bằng thép có nối ghép (được hàn, tán bằng đinh, ghép với nhau bằng cách tương tự...). (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 7306.30.92. 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 7306.30.92 was checked against BT2026 (cell BT2026!N11648), 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 ATKT 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.