Vietnam Tariff Intelligence

HS 7305.19.90 detail

HS code	7305.19.90
Description	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel / - Line pipe of a kind used for oil or gas pipelines: / - - Other: / - - - Other
Unit	kg
Generated	15/11/2026 12:02:45
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/73051990/

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!K11613
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11613
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11613
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, MY)	0% (except ID, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-ID)	0% (except ID)	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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	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 C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VCFTA	14	14%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E10943
ATIGA	2022	2022	0	AT!E10894
ATIGA	2023	2023	0	AT!F10894
ATIGA	2024	2024	0	AT!G10894
ATIGA	2025	2025	0	AT!H10894
ATIGA	2026	2026	0	AT!I10894
ATIGA	2027	2027	0	AT!J10894
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10946
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10946
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10946

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10946
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10946
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10946
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10947
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10947
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10947
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10947
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10947
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10947
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10948
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10900
AIFTA	30/12/2022	2022	0	AI!F10906
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10906
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10906
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10906
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10906
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10906
VKFTA	2022	2022	0	VK!E10933
VKFTA	2023	2023	0	VK!F10933
VKFTA	2024	2024	0	VK!G10933
VKFTA	2025	2025	0	VK!H10933
VKFTA	2026	2026	0	VK!I10933
VKFTA	2027	2027	0	VK!J10933
VCFTA	2022	2022	17	VC!D10984
VCFTA	2023	2023	17	VC!E10984
VCFTA	2024	2024	14	VC!F10984

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	14	VC!G10984
VCFTA	2026	2026	14	VC!H10984
VCFTA	2027	2027	14	VC!I10984
VN-EAEU	2022	2022	0	EAV!D10969
VN-EAEU	2023	2023	0	EAV!E10969
VN-EAEU	2024	2024	0	EAV!F10969
VN-EAEU	2025	2025	0	EAV!G10969
VN-EAEU	2026	2026	0	EAV!H10969
VN-EAEU	2027	2027	0	EAV!I10969
AHKFTA	2022	2022	6	AKH!D10969
AHKFTA	2023	2023	4	AKH!E10969
AHKFTA	2024	2024	4	AKH!F10969
AHKFTA	2025	2025	2	AKH!G10969
AHKFTA	2026	2026	2	AKH!H10969
AHKFTA	2027	2027	0	AKH!I10969
EVFTA	2022	2022	5	EV-NK!D10986
EVFTA	2023	2023	3,3	EV-NK!E10986
EVFTA	2024	2024	1,6	EV-NK!F10986
EVFTA	2025	2025	0	EV-NK!G10986
EVFTA	2026	2026	0	EV-NK!H10986
EVFTA	2027	2027	0	EV-NK!I10986
UKVFTA	2022	2022	5	UKV!D10985
UKVFTA	2023	2023	3,3	UKV!E10985
UKVFTA	2024	2024	1,6	UKV!F10985
UKVFTA	2025	2025	0	UKV!G10985
UKVFTA	2026	2026	0	UKV!H10985

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10985
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10932
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10932
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10932
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10932
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10932
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10932
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10932
RCEP A	2022	2022	9	RCEPT-A!D10969
RCEP A	2023	2023	8	RCEPT-A!E10969
RCEP A	2024	2024	7	RCEPT-A!F10969
RCEP A	2025	2025	6	RCEPT-A!G10969
RCEP A	2026	2026	5	RCEPT-A!H10969
RCEP A	2027	2027	4	RCEPT-A!I10969
RCEP B	2022	2022	9	B!D10969
RCEP B	2023	2023	8	B!E10969
RCEP B	2024	2024	7	B!F10969
RCEP B	2025	2025	6	B!G10969
RCEP B	2026	2026	5	B!H10969
RCEP B	2027	2027	4	B!I10969
RCEP C	2022	2022	9	C!D10969
RCEP C	2023	2023	8	C!E10969
RCEP C	2024	2024	7	C!F10969
RCEP C	2025	2025	6	C!G10969
RCEP C	2026	2026	5	C!H10969
RCEP C	2027	2027	4	C!I10969

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D10968
RCEP D	2023	2023	8,2	D!E10968
RCEP D	2024	2024	7,3	D!F10968
RCEP D	2025	2025	6,4	D!G10968
RCEP D	2026	2026	5,5	D!H10968
RCEP D	2027	2027	4,5	D!I10968
RCEP E	2022	2022	9	E!D10972
RCEP E	2023	2023	8	E!E10972
RCEP E	2024	2024	7	E!F10972
RCEP E	2025	2025	6	E!G10972
RCEP E	2026	2026	5	E!H10972
RCEP E	2027	2027	4	E!I10972
RCEP F	2022	2022	9	F!D10969
RCEP F	2023	2023	8	F!E10969
RCEP F	2024	2024	7	F!F10969
RCEP F	2025	2025	6	F!G10969
RCEP F	2026	2026	5	F!H10969
RCEP F	2027	2027	4	F!I10969
VIFTA	2024	2024	*	VI!F10154
VIFTA	2025	2025	*	VI!G10154
VIFTA	2026	2026	*	VI!H10154
VIFTA	2027	2027	*	VI!I10154

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	VCFTA 14%: 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 7305.19 has 2 lines; 7305.19.90 is distinguished from its siblings by: Other.	7305.19.10 Spiral or helical submerged arc welded	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...). Gồm: Ống dẫn bằng Thép có nối, dùng để dẫn dầu hoặc khí; Ống chống bằng Thép có nối, dùng trong khoan dầu hoặc khí; ống bằng Thép có 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 7305.19.90. 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 10% for 7305.19.90 was checked against BT2026 (cell BT2026!N11613), 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.