Vietnam Tariff Intelligence

HS 7305.31.90 detail

HS code	7305.31.90
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 / - Other, welded: / - - Longitudinally welded: / - - - Other
Unit	kg
Generated	11/11/2026 20:42:53
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/73053190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11618
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11618
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11618
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	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)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E10948
ATIGA	2022	2022	0	AT!E10899
ATIGA	2023	2023	0	AT!F10899
ATIGA	2024	2024	0	AT!G10899
ATIGA	2025	2025	0	AT!H10899
ATIGA	2026	2026	0	AT!I10899
ATIGA	2027	2027	0	AT!J10899
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10951
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10951
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10951

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10951
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10951
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10951
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10952
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10952
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10952
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10952
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10952
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10952
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10953
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10905
AIFTA	30/12/2022	2022	0	AI!F10911
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10911
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10911
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10911
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10911
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10911
VKFTA	2022	2022	0	VK!E10938
VKFTA	2023	2023	0	VK!F10938
VKFTA	2024	2024	0	VK!G10938
VKFTA	2025	2025	0	VK!H10938
VKFTA	2026	2026	0	VK!I10938
VKFTA	2027	2027	0	VK!J10938
VCFTA	2022	2022	7	VC!D10989
VCFTA	2023	2023	6	VC!E10989
VCFTA	2024	2024	5	VC!F10989

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G10989
VCFTA	2026	2026	3	VC!H10989
VCFTA	2027	2027	2	VC!I10989
VN-EAEU	2022	2022	0	EAV!D10974
VN-EAEU	2023	2023	0	EAV!E10974
VN-EAEU	2024	2024	0	EAV!F10974
VN-EAEU	2025	2025	0	EAV!G10974
VN-EAEU	2026	2026	0	EAV!H10974
VN-EAEU	2027	2027	0	EAV!I10974
AHKFTA	2022	2022	3	AKH!D10974
AHKFTA	2023	2023	2	AKH!E10974
AHKFTA	2024	2024	2	AKH!F10974
AHKFTA	2025	2025	1	AKH!G10974
AHKFTA	2026	2026	1	AKH!H10974
AHKFTA	2027	2027	0	AKH!I10974
EVFTA	2022	2022	2,5	EV-NK!D10991
EVFTA	2023	2023	1,6	EV-NK!E10991
EVFTA	2024	2024	0,8	EV-NK!F10991
EVFTA	2025	2025	0	EV-NK!G10991
EVFTA	2026	2026	0	EV-NK!H10991
EVFTA	2027	2027	0	EV-NK!I10991
UKVFTA	2022	2022	2,5	UKV!D10990
UKVFTA	2023	2023	1,6	UKV!E10990
UKVFTA	2024	2024	0,8	UKV!F10990
UKVFTA	2025	2025	0	UKV!G10990
UKVFTA	2026	2026	0	UKV!H10990

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10990
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10937
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10937
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10937
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10937
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10937
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10937
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10937
RCEP A	2022	2022	4,5	RCEPT-A!D10974
RCEP A	2023	2023	4	RCEPT-A!E10974
RCEP A	2024	2024	3,5	RCEPT-A!F10974
RCEP A	2025	2025	3	RCEPT-A!G10974
RCEP A	2026	2026	2,5	RCEPT-A!H10974
RCEP A	2027	2027	2	RCEPT-A!I10974
RCEP B	2022	2022	4,5	B!D10974
RCEP B	2023	2023	4	B!E10974
RCEP B	2024	2024	3,5	B!F10974
RCEP B	2025	2025	3	B!G10974
RCEP B	2026	2026	2,5	B!H10974
RCEP B	2027	2027	2	B!I10974
RCEP C	2022	2022	4,5	C!D10974
RCEP C	2023	2023	4	C!E10974
RCEP C	2024	2024	3,5	C!F10974
RCEP C	2025	2025	3	C!G10974
RCEP C	2026	2026	2,5	C!H10974
RCEP C	2027	2027	2	C!I10974

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D10973
RCEP D	2023	2023	4,1	D!E10973
RCEP D	2024	2024	3,6	D!F10973
RCEP D	2025	2025	3,2	D!G10973
RCEP D	2026	2026	2,7	D!H10973
RCEP D	2027	2027	2,3	D!I10973
RCEP E	2022	2022	4,5	E!D10977
RCEP E	2023	2023	4	E!E10977
RCEP E	2024	2024	3,5	E!F10977
RCEP E	2025	2025	3	E!G10977
RCEP E	2026	2026	2,5	E!H10977
RCEP E	2027	2027	2	E!I10977
RCEP F	2022	2022	4,5	F!D10974
RCEP F	2023	2023	4	F!E10974
RCEP F	2024	2024	3,5	F!F10974
RCEP F	2025	2025	3	F!G10974
RCEP F	2026	2026	2,5	F!H10974
RCEP F	2027	2027	2	F!I10974
VIFTA	2024	2024	4.5	VI!F10159
VIFTA	2025	2025	4	VI!G10159
VIFTA	2026	2026	3.5	VI!H10159
VIFTA	2027	2027	3	VI!I10159

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7305.31 has 2 lines; 7305.31.90 is distinguished from its siblings by: Other.	7305.31.10 Stainless steel pipes and tubes	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 7305.31.90. 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 5% for 7305.31.90 was checked against BT2026 (cell BT2026!N11618), 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.