Vietnam Tariff Intelligence

HS 7305.90.00 detail

HS code	7305.90.00
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
Unit	kg
Generated	10/11/2026 03:10:34
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/73059000/

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!K11622
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11622
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11622
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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E10952
ATIGA	2022	2022	0	AT!E10903
ATIGA	2023	2023	0	AT!F10903
ATIGA	2024	2024	0	AT!G10903
ATIGA	2025	2025	0	AT!H10903
ATIGA	2026	2026	0	AT!I10903
ATIGA	2027	2027	0	AT!J10903
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10955
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10955
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10955

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10955
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10955
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10955
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10956
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10956
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10956
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10956
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10956
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10956
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10957
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10909
AIFTA	30/12/2022	2022	0	AI!F10915
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10915
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10915
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10915
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10915
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10915
VKFTA	2022	2022	0	VK!E10942
VKFTA	2023	2023	0	VK!F10942
VKFTA	2024	2024	0	VK!G10942
VKFTA	2025	2025	0	VK!H10942
VKFTA	2026	2026	0	VK!I10942
VKFTA	2027	2027	0	VK!J10942
VCFTA	2022	2022	5	VC!D10993
VCFTA	2023	2023	5	VC!E10993
VCFTA	2024	2024	0	VC!F10993

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10993
VCFTA	2026	2026	0	VC!H10993
VCFTA	2027	2027	0	VC!I10993
VN-EAEU	2022	2022	0	EAV!D10978
VN-EAEU	2023	2023	0	EAV!E10978
VN-EAEU	2024	2024	0	EAV!F10978
VN-EAEU	2025	2025	0	EAV!G10978
VN-EAEU	2026	2026	0	EAV!H10978
VN-EAEU	2027	2027	0	EAV!I10978
AHKFTA	2022	2022	3	AKH!D10978
AHKFTA	2023	2023	2	AKH!E10978
AHKFTA	2024	2024	2	AKH!F10978
AHKFTA	2025	2025	1	AKH!G10978
AHKFTA	2026	2026	1	AKH!H10978
AHKFTA	2027	2027	0	AKH!I10978
EVFTA	2022	2022	2,5	EV-NK!D10995
EVFTA	2023	2023	1,6	EV-NK!E10995
EVFTA	2024	2024	0,8	EV-NK!F10995
EVFTA	2025	2025	0	EV-NK!G10995
EVFTA	2026	2026	0	EV-NK!H10995
EVFTA	2027	2027	0	EV-NK!I10995
UKVFTA	2022	2022	2,5	UKV!D10994
UKVFTA	2023	2023	1,6	UKV!E10994
UKVFTA	2024	2024	0,8	UKV!F10994
UKVFTA	2025	2025	0	UKV!G10994
UKVFTA	2026	2026	0	UKV!H10994

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10994
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10941
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10941
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10941
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10941
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10941
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10941
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10941
RCEP A	2022	2022	0	RCEPT-A!D10978
RCEP A	2023	2023	0	RCEPT-A!E10978
RCEP A	2024	2024	0	RCEPT-A!F10978
RCEP A	2025	2025	0	RCEPT-A!G10978
RCEP A	2026	2026	0	RCEPT-A!H10978
RCEP A	2027	2027	0	RCEPT-A!I10978
RCEP B	2022	2022	0	B!D10978
RCEP B	2023	2023	0	B!E10978
RCEP B	2024	2024	0	B!F10978
RCEP B	2025	2025	0	B!G10978
RCEP B	2026	2026	0	B!H10978
RCEP B	2027	2027	0	B!I10978
RCEP C	2022	2022	0	C!D10978
RCEP C	2023	2023	0	C!E10978
RCEP C	2024	2024	0	C!F10978
RCEP C	2025	2025	0	C!G10978
RCEP C	2026	2026	0	C!H10978
RCEP C	2027	2027	0	C!I10978

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10977
RCEP D	2023	2023	0	D!E10977
RCEP D	2024	2024	0	D!F10977
RCEP D	2025	2025	0	D!G10977
RCEP D	2026	2026	0	D!H10977
RCEP D	2027	2027	0	D!I10977
RCEP E	2022	2022	0	E!D10981
RCEP E	2023	2023	0	E!E10981
RCEP E	2024	2024	0	E!F10981
RCEP E	2025	2025	0	E!G10981
RCEP E	2026	2026	0	E!H10981
RCEP E	2027	2027	0	E!I10981
RCEP F	2022	2022	0	F!D10978
RCEP F	2023	2023	0	F!E10978
RCEP F	2024	2024	0	F!F10978
RCEP F	2025	2025	0	F!G10978
RCEP F	2026	2026	0	F!H10978
RCEP F	2027	2027	0	F!I10978
VIFTA	2024	2024	4.5	VI!F10163
VIFTA	2025	2025	4	VI!G10163
VIFTA	2026	2026	3.5	VI!H10163
VIFTA	2027	2027	3	VI!I10163

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
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 7305.90.00. 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 7305.90.00 was checked against BT2026 (cell BT2026!N11622), 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.