Vietnam Tariff Intelligence

HS 7306.90.94 detail

HS code	7306.90.94
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other: / - - Other: / - - - Other high pressure pipes, with an external diameter of less than 12.5 mm
Unit	kg
Generated	09/11/2026 06:57:17
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/73069094/

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!K11677
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11677
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11677
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-ID, MM, MY, PH)	0% (except ID, MM, MY, PH)	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
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
VCFTA	3	3%	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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex F)	10	10%	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
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)		5	AC!E11016
ATIGA	2022	2022	0	AT!E10959
ATIGA	2023	2023	0	AT!F10959
ATIGA	2024	2024	0	AT!G10959
ATIGA	2025	2025	0	AT!H10959
ATIGA	2026	2026	0	AT!I10959
ATIGA	2027	2027	0	AT!J10959
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11011
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11011
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11011

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11011
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11011
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11011
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11012
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11012
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11012
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11012
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11012
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11012
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11013
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10965
AIFTA	30/12/2022	2022	*	AI!F10971
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10971
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10971
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10971
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10971
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10971
VKFTA	2022	2022	0	VK!E11000
VKFTA	2023	2023	0	VK!F11000
VKFTA	2024	2024	0	VK!G11000
VKFTA	2025	2025	0	VK!H11000
VKFTA	2026	2026	0	VK!I11000
VKFTA	2027	2027	0	VK!J11000
VCFTA	2022	2022	7	VC!D11049
VCFTA	2023	2023	6	VC!E11049
VCFTA	2024	2024	5	VC!F11049

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G11049
VCFTA	2026	2026	3	VC!H11049
VCFTA	2027	2027	2	VC!I11049
VN-EAEU	2022	2022	2,7	EAV!D11034
VN-EAEU	2023	2023	1,8	EAV!E11034
VN-EAEU	2024	2024	0,9	EAV!F11034
VN-EAEU	2025	2025	0	EAV!G11034
VN-EAEU	2026	2026	0	EAV!H11034
VN-EAEU	2027	2027	0	EAV!I11034
AHKFTA	2022	2022	*	AKH!D11034
AHKFTA	2023	2023	*	AKH!E11034
AHKFTA	2024	2024	*	AKH!F11034
AHKFTA	2025	2025	*	AKH!G11034
AHKFTA	2026	2026	*	AKH!H11034
AHKFTA	2027	2027	*	AKH!I11034
EVFTA	2022	2022	7,2	EV-NK!D11051
EVFTA	2023	2023	6,3	EV-NK!E11051
EVFTA	2024	2024	5,4	EV-NK!F11051
EVFTA	2025	2025	4,5	EV-NK!G11051
EVFTA	2026	2026	3,6	EV-NK!H11051
EVFTA	2027	2027	2,7	EV-NK!I11051
UKVFTA	2022	2022	7,2	UKV!D11050
UKVFTA	2023	2023	6,3	UKV!E11050
UKVFTA	2024	2024	5,4	UKV!F11050
UKVFTA	2025	2025	4,5	UKV!G11050
UKVFTA	2026	2026	3,6	UKV!H11050

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I11050
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10997
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10997
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10997
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10997
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10997
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10997
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10997
RCEP A	2022	2022	10	RCEPT-A!D11034
RCEP A	2023	2023	10	RCEPT-A!E11034
RCEP A	2024	2024	10	RCEPT-A!F11034
RCEP A	2025	2025	10	RCEPT-A!G11034
RCEP A	2026	2026	10	RCEPT-A!H11034
RCEP A	2027	2027	10	RCEPT-A!I11034
RCEP B	2022	2022	10	B!D11034
RCEP B	2023	2023	10	B!E11034
RCEP B	2024	2024	10	B!F11034
RCEP B	2025	2025	10	B!G11034
RCEP B	2026	2026	10	B!H11034
RCEP B	2027	2027	10	B!I11034
RCEP C	2022	2022	10	C!D11034
RCEP C	2023	2023	10	C!E11034
RCEP C	2024	2024	10	C!F11034
RCEP C	2025	2025	10	C!G11034
RCEP C	2026	2026	10	C!H11034
RCEP C	2027	2027	10	C!I11034

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10	D!D11033
RCEP D	2023	2023	10	D!E11033
RCEP D	2024	2024	10	D!F11033
RCEP D	2025	2025	10	D!G11033
RCEP D	2026	2026	10	D!H11033
RCEP D	2027	2027	10	D!I11033
RCEP E	2022	2022	10	E!D11037
RCEP E	2023	2023	10	E!E11037
RCEP E	2024	2024	10	E!F11037
RCEP E	2025	2025	10	E!G11037
RCEP E	2026	2026	10	E!H11037
RCEP E	2027	2027	10	E!I11037
RCEP F	2022	2022	10	F!D11034
RCEP F	2023	2023	10	F!E11034
RCEP F	2024	2024	10	F!F11034
RCEP F	2025	2025	10	F!G11034
RCEP F	2026	2026	10	F!H11034
RCEP F	2027	2027	10	F!I11034
VIFTA	2024	2024	8	VI!F10218
VIFTA	2025	2025	6	VI!G10218
VIFTA	2026	2026	4	VI!H10218
VIFTA	2027	2027	2	VI!I10218

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%: 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 7306.90 has 8 lines; 7306.90.94 is distinguished from its siblings by: Other high pressure pipes, with an external diameter of less than 12.5 mm.	7306.90.11 With an external diagonal cross-section less than 12.5 mm; 7306.90.19 Other; 7306.90.91 High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm; 7306.90.95 Other high pressure pipes, with an external diameter of 12.5 mm or more; 7306.90.96 Other, with an external diagonal cross-section less than 12.5 mm; 7306.90.97 Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7306.90.94 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7306.90.94	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7306.90.94. 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 7306.90.94 was checked against BT2026 (cell BT2026!N11677), 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.