Vietnam Tariff Intelligence

HS 7307.92.10 detail

HS code	7307.92.10
Description	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel / - Other: / - - Threaded elbows, bends and sleeves: / - - - Having an internal diameter of less than 15 cm
Unit	kg
Generated	11/11/2026 11:20:15
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/73079210/

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!K11706
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N11706
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11706
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-MM, PH)	0% (except MM, 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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	4	4%	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!E11046
ATIGA	2022	2022	0	AT!E10989
ATIGA	2023	2023	0	AT!F10989
ATIGA	2024	2024	0	AT!G10989
ATIGA	2025	2025	0	AT!H10989
ATIGA	2026	2026	0	AT!I10989
ATIGA	2027	2027	0	AT!J10989
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11041
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11041
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11041

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11041
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11041
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11041
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11042
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11042
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11042
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11042
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11042
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11042
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11043
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10995
AIFTA	30/12/2022	2022	0	AI!F11001
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11001
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11001
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11001
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11001
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11001
VKFTA	2022	2022	0	VK!E11030
VKFTA	2023	2023	0	VK!F11030
VKFTA	2024	2024	0	VK!G11030
VKFTA	2025	2025	0	VK!H11030
VKFTA	2026	2026	0	VK!I11030
VKFTA	2027	2027	0	VK!J11030
VCFTA	2022	2022	5	VC!D11079
VCFTA	2023	2023	5	VC!E11079
VCFTA	2024	2024	0	VC!F11079

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11079
VCFTA	2026	2026	0	VC!H11079
VCFTA	2027	2027	0	VC!I11079
VN-EAEU	2022	2022	0	EAV!D11064
VN-EAEU	2023	2023	0	EAV!E11064
VN-EAEU	2024	2024	0	EAV!F11064
VN-EAEU	2025	2025	0	EAV!G11064
VN-EAEU	2026	2026	0	EAV!H11064
VN-EAEU	2027	2027	0	EAV!I11064
AHKFTA	2022	2022	0	AKH!D11064
AHKFTA	2023	2023	0	AKH!E11064
AHKFTA	2024	2024	0	AKH!F11064
AHKFTA	2025	2025	0	AKH!G11064
AHKFTA	2026	2026	0	AKH!H11064
AHKFTA	2027	2027	0	AKH!I11064
EVFTA	2022	2022	2,5	EV-NK!D11081
EVFTA	2023	2023	1,6	EV-NK!E11081
EVFTA	2024	2024	0,8	EV-NK!F11081
EVFTA	2025	2025	0	EV-NK!G11081
EVFTA	2026	2026	0	EV-NK!H11081
EVFTA	2027	2027	0	EV-NK!I11081
UKVFTA	2022	2022	2,5	UKV!D11080
UKVFTA	2023	2023	1,6	UKV!E11080
UKVFTA	2024	2024	0,8	UKV!F11080
UKVFTA	2025	2025	0	UKV!G11080
UKVFTA	2026	2026	0	UKV!H11080

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11080
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11027
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11027
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11027
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11027
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11027
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11027
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11027
RCEP A	2022	2022	0	RCEPT-A!D11064
RCEP A	2023	2023	0	RCEPT-A!E11064
RCEP A	2024	2024	0	RCEPT-A!F11064
RCEP A	2025	2025	0	RCEPT-A!G11064
RCEP A	2026	2026	0	RCEPT-A!H11064
RCEP A	2027	2027	0	RCEPT-A!I11064
RCEP B	2022	2022	0	B!D11064
RCEP B	2023	2023	0	B!E11064
RCEP B	2024	2024	0	B!F11064
RCEP B	2025	2025	0	B!G11064
RCEP B	2026	2026	0	B!H11064
RCEP B	2027	2027	0	B!I11064
RCEP C	2022	2022	0	C!D11064
RCEP C	2023	2023	0	C!E11064
RCEP C	2024	2024	0	C!F11064
RCEP C	2025	2025	0	C!G11064
RCEP C	2026	2026	0	C!H11064
RCEP C	2027	2027	0	C!I11064

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11063
RCEP D	2023	2023	0	D!E11063
RCEP D	2024	2024	0	D!F11063
RCEP D	2025	2025	0	D!G11063
RCEP D	2026	2026	0	D!H11063
RCEP D	2027	2027	0	D!I11063
RCEP E	2022	2022	0	E!D11067
RCEP E	2023	2023	0	E!E11067
RCEP E	2024	2024	0	E!F11067
RCEP E	2025	2025	0	E!G11067
RCEP E	2026	2026	0	E!H11067
RCEP E	2027	2027	0	E!I11067
RCEP F	2022	2022	0	F!D11064
RCEP F	2023	2023	0	F!E11064
RCEP F	2024	2024	0	F!F11064
RCEP F	2025	2025	0	F!G11064
RCEP F	2026	2026	0	F!H11064
RCEP F	2027	2027	0	F!I11064
VIFTA	2024	2024	8	VI!F10247
VIFTA	2025	2025	6	VI!G10247
VIFTA	2026	2026	4	VI!H10247
VIFTA	2027	2027	2	VI!I10247

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 7307.92 has 2 lines; 7307.92.10 is distinguished from its siblings by: Having an internal diameter of less than 15 cm.	7307.92.90 Other	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 > Phụ kiện ghép nối (trừ phụ kiện đúc). (Tham chiếu mã HS 6 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 7307.92.10. 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 7307.92.10 was checked against BT2026 (cell BT2026!N11706), 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)

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.