Vietnam Tariff Intelligence

HS 7306.50.91 detail

HS code	7306.50.91
Description	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel / - Other, welded, of circular cross-section, of other alloy steel: / - - Other: / - - - With an external diameter less than 12.5 mm
Unit	kg
Generated	09/11/2026 04:11:44
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://www.vietnamtariff.com/hs-code/73065091/

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!K11662
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11662
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11662
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
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
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!E10993

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10944
ATIGA	2023	2023	0	AT!F10944
ATIGA	2024	2024	0	AT!G10944
ATIGA	2025	2025	0	AT!H10944
ATIGA	2026	2026	0	AT!I10944
ATIGA	2027	2027	0	AT!J10944
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10996
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10996
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10996
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10996
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10996
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10996
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10997
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10997
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10997
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10997
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10997
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10997
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10998
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10950
AIFTA	30/12/2022	2022	0	AI!F10956
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10956
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10956
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10956
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10956
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10956

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10985
VKFTA	2023	2023	0	VK!F10985
VKFTA	2024	2024	0	VK!G10985
VKFTA	2025	2025	0	VK!H10985
VKFTA	2026	2026	0	VK!I10985
VKFTA	2027	2027	0	VK!J10985
VCFTA	2022	2022	5	VC!D11034
VCFTA	2023	2023	5	VC!E11034
VCFTA	2024	2024	0	VC!F11034
VCFTA	2025	2025	0	VC!G11034
VCFTA	2026	2026	0	VC!H11034
VCFTA	2027	2027	0	VC!I11034
VN-EAEU	2022	2022	0	EAV!D11019
VN-EAEU	2023	2023	0	EAV!E11019
VN-EAEU	2024	2024	0	EAV!F11019
VN-EAEU	2025	2025	0	EAV!G11019
VN-EAEU	2026	2026	0	EAV!H11019
VN-EAEU	2027	2027	0	EAV!I11019
AHKFTA	2022	2022	3	AKH!D11019
AHKFTA	2023	2023	2	AKH!E11019
AHKFTA	2024	2024	2	AKH!F11019
AHKFTA	2025	2025	1	AKH!G11019
AHKFTA	2026	2026	1	AKH!H11019
AHKFTA	2027	2027	0	AKH!I11019
EVFTA	2022	2022	3,1	EV-NK!D11036
EVFTA	2023	2023	2,5	EV-NK!E11036

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F11036
EVFTA	2025	2025	1,2	EV-NK!G11036
EVFTA	2026	2026	0,6	EV-NK!H11036
EVFTA	2027	2027	0	EV-NK!I11036
UKVFTA	2022	2022	3,1	UKV!D11035
UKVFTA	2023	2023	2,5	UKV!E11035
UKVFTA	2024	2024	1,8	UKV!F11035
UKVFTA	2025	2025	1,2	UKV!G11035
UKVFTA	2026	2026	0,6	UKV!H11035
UKVFTA	2027	2027	0	UKV!I11035
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10982
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10982
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10982
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10982
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10982
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10982
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10982
RCEP A	2022	2022	4,5	RCEPT-A!D11019
RCEP A	2023	2023	4	RCEPT-A!E11019
RCEP A	2024	2024	3,5	RCEPT-A!F11019
RCEP A	2025	2025	3	RCEPT-A!G11019
RCEP A	2026	2026	2,5	RCEPT-A!H11019
RCEP A	2027	2027	2	RCEPT-A!I11019
RCEP B	2022	2022	4,5	B!D11019
RCEP B	2023	2023	4	B!E11019
RCEP B	2024	2024	3,5	B!F11019

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3	B!G11019
RCEP B	2026	2026	2,5	B!H11019
RCEP B	2027	2027	2	B!I11019
RCEP C	2022	2022	4,5	C!D11019
RCEP C	2023	2023	4	C!E11019
RCEP C	2024	2024	3,5	C!F11019
RCEP C	2025	2025	3	C!G11019
RCEP C	2026	2026	2,5	C!H11019
RCEP C	2027	2027	2	C!I11019
RCEP D	2022	2022	4,5	D!D11018
RCEP D	2023	2023	4,1	D!E11018
RCEP D	2024	2024	3,6	D!F11018
RCEP D	2025	2025	3,2	D!G11018
RCEP D	2026	2026	2,7	D!H11018
RCEP D	2027	2027	2,3	D!I11018
RCEP E	2022	2022	4,5	E!D11022
RCEP E	2023	2023	4	E!E11022
RCEP E	2024	2024	3,5	E!F11022
RCEP E	2025	2025	3	E!G11022
RCEP E	2026	2026	2,5	E!H11022
RCEP E	2027	2027	2	E!I11022
RCEP F	2022	2022	4,5	F!D11019
RCEP F	2023	2023	4	F!E11019
RCEP F	2024	2024	3,5	F!F11019
RCEP F	2025	2025	3	F!G11019
RCEP F	2026	2026	2,5	F!H11019

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2	F!I11019
VIFTA	2024	2024	4,5	VI!F10203
VIFTA	2025	2025	4	VI!G10203
VIFTA	2026	2026	3.5	VI!H10203
VIFTA	2027	2027	3	VI!I10203

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	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 7306.50 has 4 lines; 7306.50.91 is distinguished from its siblings by: With an external diameter less than 12.5 mm.	7306.50.11 With an external diameter less than 12.5 mm; 7306.50.19 Other; 7306.50.99 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 7306.50.91. 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 7306.50.91 was checked against BT2026 (cell BT2026!N11662), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.