Vietnam Tariff Intelligence

HS 7306.50.99 detail

HS code	7306.50.99
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: / - - - Other
Unit	kg
Generated	09/11/2026 06:25:50
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/73065099/

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!K11663
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11663
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q11663
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!E10994

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10945
ATIGA	2023	2023	0	AT!F10945
ATIGA	2024	2024	0	AT!G10945
ATIGA	2025	2025	0	AT!H10945
ATIGA	2026	2026	0	AT!I10945
ATIGA	2027	2027	0	AT!J10945
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10997
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10997
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10997
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10997
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10997
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10997
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10998
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10998
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10998
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10998
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10998
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10998
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10951
AIFTA	30/12/2022	2022	0	AI!F10957
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10957
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10957
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10957
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10957
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10957

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10986
VKFTA	2023	2023	0	VK!F10986
VKFTA	2024	2024	0	VK!G10986
VKFTA	2025	2025	0	VK!H10986
VKFTA	2026	2026	0	VK!I10986
VKFTA	2027	2027	0	VK!J10986
VCFTA	2022	2022	5	VC!D11035
VCFTA	2023	2023	5	VC!E11035
VCFTA	2024	2024	0	VC!F11035
VCFTA	2025	2025	0	VC!G11035
VCFTA	2026	2026	0	VC!H11035
VCFTA	2027	2027	0	VC!I11035
VN-EAEU	2022	2022	0	EAV!D11020
VN-EAEU	2023	2023	0	EAV!E11020
VN-EAEU	2024	2024	0	EAV!F11020
VN-EAEU	2025	2025	0	EAV!G11020
VN-EAEU	2026	2026	0	EAV!H11020
VN-EAEU	2027	2027	0	EAV!I11020
AHKFTA	2022	2022	3	AKH!D11020
AHKFTA	2023	2023	2	AKH!E11020
AHKFTA	2024	2024	2	AKH!F11020
AHKFTA	2025	2025	1	AKH!G11020
AHKFTA	2026	2026	1	AKH!H11020
AHKFTA	2027	2027	0	AKH!I11020
EVFTA	2022	2022	3,1	EV-NK!D11037
EVFTA	2023	2023	2,5	EV-NK!E11037

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,8	EV-NK!F11037
EVFTA	2025	2025	1,2	EV-NK!G11037
EVFTA	2026	2026	0,6	EV-NK!H11037
EVFTA	2027	2027	0	EV-NK!I11037
UKVFTA	2022	2022	3,1	UKV!D11036
UKVFTA	2023	2023	2,5	UKV!E11036
UKVFTA	2024	2024	1,8	UKV!F11036
UKVFTA	2025	2025	1,2	UKV!G11036
UKVFTA	2026	2026	0,6	UKV!H11036
UKVFTA	2027	2027	0	UKV!I11036
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10983
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10983
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10983
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10983
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10983
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10983
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10983
RCEP A	2022	2022	4,5	RCEPT-A!D11020
RCEP A	2023	2023	4	RCEPT-A!E11020
RCEP A	2024	2024	3,5	RCEPT-A!F11020
RCEP A	2025	2025	3	RCEPT-A!G11020
RCEP A	2026	2026	2,5	RCEPT-A!H11020
RCEP A	2027	2027	2	RCEPT-A!I11020
RCEP B	2022	2022	4,5	B!D11020
RCEP B	2023	2023	4	B!E11020
RCEP B	2024	2024	3,5	B!F11020

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3	B!G11020
RCEP B	2026	2026	2,5	B!H11020
RCEP B	2027	2027	2	B!I11020
RCEP C	2022	2022	4,5	C!D11020
RCEP C	2023	2023	4	C!E11020
RCEP C	2024	2024	3,5	C!F11020
RCEP C	2025	2025	3	C!G11020
RCEP C	2026	2026	2,5	C!H11020
RCEP C	2027	2027	2	C!I11020
RCEP D	2022	2022	4,5	D!D11019
RCEP D	2023	2023	4,1	D!E11019
RCEP D	2024	2024	3,6	D!F11019
RCEP D	2025	2025	3,2	D!G11019
RCEP D	2026	2026	2,7	D!H11019
RCEP D	2027	2027	2,3	D!I11019
RCEP E	2022	2022	4,5	E!D11023
RCEP E	2023	2023	4	E!E11023
RCEP E	2024	2024	3,5	E!F11023
RCEP E	2025	2025	3	E!G11023
RCEP E	2026	2026	2,5	E!H11023
RCEP E	2027	2027	2	E!I11023
RCEP F	2022	2022	4,5	F!D11020
RCEP F	2023	2023	4	F!E11020
RCEP F	2024	2024	3,5	F!F11020
RCEP F	2025	2025	3	F!G11020
RCEP F	2026	2026	2,5	F!H11020

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2	F!I11020
VIFTA	2024	2024	4.5	VI!F10204
VIFTA	2025	2025	4	VI!G10204
VIFTA	2026	2026	3.5	VI!H10204
VIFTA	2027	2027	3	VI!I10204

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; 7306.50.99 is distinguished from its siblings by: Other.	7306.50.11 With an external diameter less than 12.5 mm; 7306.50.19 Other; 7306.50.91 With an external diameter less than 12.5 mm	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 7306.50.99. 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 7306.50.99 was checked against BT2026 (cell BT2026!N11663), 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.