Vietnam Tariff Intelligence

HS 7311.00.91 detail

HS code	7311.00.91
Description	Containers for compressed or liquefied gas, of iron or steel / - Other: / - - Of a capacity not exceeding 7.3 l
Unit	kg/chiếc
Generated	11/11/2026 04:56:26
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/73110091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11779
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N11779
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11779
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
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(-KH, ID)	0% (except KH, 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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.9	11.9%	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!E11123
ATIGA	2022	2022	0	AT!E11066
ATIGA	2023	2023	0	AT!F11066
ATIGA	2024	2024	0	AT!G11066
ATIGA	2025	2025	0	AT!H11066
ATIGA	2026	2026	0	AT!I11066
ATIGA	2027	2027	0	AT!J11066
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11118
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11118
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11118

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11118
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11118
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11118
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11119
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11119
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11119
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11119
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11119
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11119
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11122
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11072
AIFTA	30/12/2022	2022	0	AI!F11078
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11078
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11078
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11078
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11078
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11078
VKFTA	2022	2022	0	VK!E11109
VKFTA	2023	2023	0	VK!F11109
VKFTA	2024	2024	0	VK!G11109
VKFTA	2025	2025	0	VK!H11109
VKFTA	2026	2026	0	VK!I11109
VKFTA	2027	2027	0	VK!J11109
VCFTA	2022	2022	3	VC!D11156
VCFTA	2023	2023	2	VC!E11156
VCFTA	2024	2024	0	VC!F11156

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11156
VCFTA	2026	2026	0	VC!H11156
VCFTA	2027	2027	0	VC!I11156
VN-EAEU	2022	2022	0	EAV!D11141
VN-EAEU	2023	2023	0	EAV!E11141
VN-EAEU	2024	2024	0	EAV!F11141
VN-EAEU	2025	2025	0	EAV!G11141
VN-EAEU	2026	2026	0	EAV!H11141
VN-EAEU	2027	2027	0	EAV!I11141
AHKFTA	2022	2022	10	AKH!D11141
AHKFTA	2023	2023	7	AKH!E11141
AHKFTA	2024	2024	7	AKH!F11141
AHKFTA	2025	2025	3	AKH!G11141
AHKFTA	2026	2026	3	AKH!H11141
AHKFTA	2027	2027	0	AKH!I11141
EVFTA	2022	2022	8,5	EV-NK!D11158
EVFTA	2023	2023	5,6	EV-NK!E11158
EVFTA	2024	2024	2,8	EV-NK!F11158
EVFTA	2025	2025	0	EV-NK!G11158
EVFTA	2026	2026	0	EV-NK!H11158
EVFTA	2027	2027	0	EV-NK!I11158
UKVFTA	2022	2022	8,5	UKV!D11157
UKVFTA	2023	2023	5,6	UKV!E11157
UKVFTA	2024	2024	2,8	UKV!F11157
UKVFTA	2025	2025	0	UKV!G11157
UKVFTA	2026	2026	0	UKV!H11157

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11157
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11104
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11104
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11104
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11104
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11104
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11104
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11104
RCEP A	2022	2022	0	RCEPT-A!D11141
RCEP A	2023	2023	0	RCEPT-A!E11141
RCEP A	2024	2024	0	RCEPT-A!F11141
RCEP A	2025	2025	0	RCEPT-A!G11141
RCEP A	2026	2026	0	RCEPT-A!H11141
RCEP A	2027	2027	0	RCEPT-A!I11141
RCEP B	2022	2022	0	B!D11141
RCEP B	2023	2023	0	B!E11141
RCEP B	2024	2024	0	B!F11141
RCEP B	2025	2025	0	B!G11141
RCEP B	2026	2026	0	B!H11141
RCEP B	2027	2027	0	B!I11141
RCEP C	2022	2022	0	C!D11141
RCEP C	2023	2023	0	C!E11141
RCEP C	2024	2024	0	C!F11141
RCEP C	2025	2025	0	C!G11141
RCEP C	2026	2026	0	C!H11141
RCEP C	2027	2027	0	C!I11141

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11140
RCEP D	2023	2023	0	D!E11140
RCEP D	2024	2024	0	D!F11140
RCEP D	2025	2025	0	D!G11140
RCEP D	2026	2026	0	D!H11140
RCEP D	2027	2027	0	D!I11140
RCEP E	2022	2022	0	E!D11144
RCEP E	2023	2023	0	E!E11144
RCEP E	2024	2024	0	E!F11144
RCEP E	2025	2025	0	E!G11144
RCEP E	2026	2026	0	E!H11144
RCEP E	2027	2027	0	E!I11144
RCEP F	2022	2022	0	F!D11141
RCEP F	2023	2023	0	F!E11141
RCEP F	2024	2024	0	F!F11141
RCEP F	2025	2025	0	F!G11141
RCEP F	2026	2026	0	F!H11141
RCEP F	2027	2027	0	F!I11141
VIFTA	2024	2024	15,3	VI!F10320
VIFTA	2025	2025	13.6	VI!G10320
VIFTA	2026	2026	11.9	VI!H10320
VIFTA	2027	2027	10.2	VI!I10320

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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7311.00 has 12 lines; 7311.00.91 is distinguished from its siblings by: Of a capacity not exceeding 7.3 l.	7311.00.21 Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG); 7311.00.22 Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG); 7311.00.23 Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG); 7311.00.24 Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG); 7311.00.25 Other, for Liquefied Petroleum Gas (LPG); 7311.00.26 Other, of a capacity of less than 30 l	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 "8/10".		181/2025/NĐ-CP	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 7311.00.91. 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 17% for 7311.00.91 was checked against BT2026 (cell BT2026!N11779), 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)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.