Vietnam Tariff Intelligence

HS 7616.99.60 detail

HS code	7616.99.60
Description	Other articles of aluminium / - Other: / - - Other: / - - - Spouts and cups of a kind used for latex collection
Unit	kg/chiếc
Generated	08/11/2026 04:44:04
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/76169960/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12297
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12297
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12297
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12297
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 (-KH)	0% (except KH)	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	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
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	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E11646
ATIGA	2022	2022	0	AT!E11589
ATIGA	2023	2023	0	AT!F11589
ATIGA	2024	2024	0	AT!G11589
ATIGA	2025	2025	0	AT!H11589
ATIGA	2026	2026	0	AT!I11589
ATIGA	2027	2027	0	AT!J11589
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11641
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11641
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11641

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11641
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11641
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11641
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E11642
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F11642
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11642
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11642
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11642
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11642
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11645
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11595
AIFTA	30/12/2022	2022	0	AI!F11601
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11601
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11601
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11601
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11601
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11601
VKFTA	2022	2022	0	VK!E11634
VKFTA	2023	2023	0	VK!F11634
VKFTA	2024	2024	0	VK!G11634
VKFTA	2025	2025	0	VK!H11634
VKFTA	2026	2026	0	VK!I11634
VKFTA	2027	2027	0	VK!J11634
VCFTA	2022	2022	7	VC!D11679
VCFTA	2023	2023	6	VC!E11679
VCFTA	2024	2024	4	VC!F11679

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G11679
VCFTA	2026	2026	1	VC!H11679
VCFTA	2027	2027	0	VC!I11679
VN-EAEU	2022	2022	0	EAV!D11664
VN-EAEU	2023	2023	0	EAV!E11664
VN-EAEU	2024	2024	0	EAV!F11664
VN-EAEU	2025	2025	0	EAV!G11664
VN-EAEU	2026	2026	0	EAV!H11664
VN-EAEU	2027	2027	0	EAV!I11664
AHKFTA	2022	2022	12	AKH!D11664
AHKFTA	2023	2023	8	AKH!E11664
AHKFTA	2024	2024	8	AKH!F11664
AHKFTA	2025	2025	4	AKH!G11664
AHKFTA	2026	2026	4	AKH!H11664
AHKFTA	2027	2027	0	AKH!I11664
EVFTA	2022	2022	12,5	EV-NK!D11681
EVFTA	2023	2023	10	EV-NK!E11681
EVFTA	2024	2024	7,5	EV-NK!F11681
EVFTA	2025	2025	5	EV-NK!G11681
EVFTA	2026	2026	2,5	EV-NK!H11681
EVFTA	2027	2027	0	EV-NK!I11681
UKVFTA	2022	2022	12,5	UKV!D11680
UKVFTA	2023	2023	10	UKV!E11680
UKVFTA	2024	2024	7,5	UKV!F11680
UKVFTA	2025	2025	5	UKV!G11680
UKVFTA	2026	2026	2,5	UKV!H11680

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11680
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11627
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11627
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11627
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11627
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11627
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11627
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11627
RCEP A	2022	2022	18	RCEPT-A!D11664
RCEP A	2023	2023	16	RCEPT-A!E11664
RCEP A	2024	2024	14	RCEPT-A!F11664
RCEP A	2025	2025	12	RCEPT-A!G11664
RCEP A	2026	2026	10	RCEPT-A!H11664
RCEP A	2027	2027	8	RCEPT-A!I11664
RCEP B	2022	2022	18	B!D11664
RCEP B	2023	2023	16	B!E11664
RCEP B	2024	2024	14	B!F11664
RCEP B	2025	2025	12	B!G11664
RCEP B	2026	2026	10	B!H11664
RCEP B	2027	2027	8	B!I11664
RCEP C	2022	2022	18	C!D11664
RCEP C	2023	2023	16	C!E11664
RCEP C	2024	2024	14	C!F11664
RCEP C	2025	2025	12	C!G11664
RCEP C	2026	2026	10	C!H11664
RCEP C	2027	2027	8	C!I11664

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D11663
RCEP D	2023	2023	16,4	D!E11663
RCEP D	2024	2024	14,5	D!F11663
RCEP D	2025	2025	12,7	D!G11663
RCEP D	2026	2026	10,9	D!H11663
RCEP D	2027	2027	9,1	D!I11663
RCEP E	2022	2022	18	E!D11667
RCEP E	2023	2023	16	E!E11667
RCEP E	2024	2024	14	E!F11667
RCEP E	2025	2025	12	E!G11667
RCEP E	2026	2026	10	E!H11667
RCEP E	2027	2027	8	E!I11667
RCEP F	2022	2022	18	F!D11664
RCEP F	2023	2023	16	F!E11664
RCEP F	2024	2024	14	F!F11664
RCEP F	2025	2025	12	F!G11664
RCEP F	2026	2026	10	F!H11664
RCEP F	2027	2027	8	F!I11664
VIFTA	2024	2024	17.1	VI!F10790
VIFTA	2025	2025	14.3	VI!G10790
VIFTA	2026	2026	11.4	VI!H10790
VIFTA	2027	2027	8.6	VI!I10790

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 7616.99 has 9 lines; 7616.99.60 is distinguished from its siblings by: Spouts and cups of a kind used for latex collection.	7616.99.20 Ferrules of a kind suitable for use in the manufacture of pencils; 7616.99.30 Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter; 7616.99.40 Bobbins, spools, reels and similar supports for textile yarn; 7616.99.51 Venetian blinds; 7616.99.59 Other; 7616.99.70 Cigarette cases or boxes	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: Nhôm > Kim loại quý. (Tham chiếu mã HS 2 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 7616.99.60. 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 20% for 7616.99.60 was checked against BT2026 (cell BT2026!N12297), 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.