Vietnam Tariff Intelligence

HS 7907.00.91 detail

HS code	7907.00.91
Description	Other articles of zinc / - Other: / - - Cigarette cases or boxes; ashtrays
Unit	kg/chiếc
Generated	04/11/2026 11:59:45
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/79070091/

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!K12355
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12355
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12355
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12355
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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	5.7	5.7%	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!E11701
ATIGA	2022	2022	0	AT!E11644

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11644
ATIGA	2024	2024	0	AT!G11644
ATIGA	2025	2025	0	AT!H11644
ATIGA	2026	2026	0	AT!I11644
ATIGA	2027	2027	0	AT!J11644
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11696
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11696
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11696
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11696
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11696
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11696
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11697
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11697
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11697
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11697
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11697
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11697
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11650
AIFTA	30/12/2022	2022	0	AI!F11656
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11656
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11656
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11656
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11656
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11656
VKFTA	2022	2022	0	VK!E11689

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11689
VKFTA	2024	2024	0	VK!G11689
VKFTA	2025	2025	0	VK!H11689
VKFTA	2026	2026	0	VK!I11689
VKFTA	2027	2027	0	VK!J11689
VCFTA	2022	2022	2	VC!D11734
VCFTA	2023	2023	1	VC!E11734
VCFTA	2024	2024	0	VC!F11734
VCFTA	2025	2025	0	VC!G11734
VCFTA	2026	2026	0	VC!H11734
VCFTA	2027	2027	0	VC!I11734
VN-EAEU	2022	2022	0	EAV!D11719
VN-EAEU	2023	2023	0	EAV!E11719
VN-EAEU	2024	2024	0	EAV!F11719
VN-EAEU	2025	2025	0	EAV!G11719
VN-EAEU	2026	2026	0	EAV!H11719
VN-EAEU	2027	2027	0	EAV!I11719
AHKFTA	2022	2022	0	AKH!D11719
AHKFTA	2023	2023	0	AKH!E11719
AHKFTA	2024	2024	0	AKH!F11719
AHKFTA	2025	2025	0	AKH!G11719
AHKFTA	2026	2026	0	AKH!H11719
AHKFTA	2027	2027	0	AKH!I11719
EVFTA	2022	2022	5	EV-NK!D11736
EVFTA	2023	2023	3,3	EV-NK!E11736
EVFTA	2024	2024	1,6	EV-NK!F11736

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11736
EVFTA	2026	2026	0	EV-NK!H11736
EVFTA	2027	2027	0	EV-NK!I11736
UKVFTA	2022	2022	5	UKV!D11735
UKVFTA	2023	2023	3,3	UKV!E11735
UKVFTA	2024	2024	1,6	UKV!F11735
UKVFTA	2025	2025	0	UKV!G11735
UKVFTA	2026	2026	0	UKV!H11735
UKVFTA	2027	2027	0	UKV!I11735
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11682
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11682
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11682
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11682
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11682
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11682
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11682
RCEP A	2022	2022	0	RCEPT-A!D11719
RCEP A	2023	2023	0	RCEPT-A!E11719
RCEP A	2024	2024	0	RCEPT-A!F11719
RCEP A	2025	2025	0	RCEPT-A!G11719
RCEP A	2026	2026	0	RCEPT-A!H11719
RCEP A	2027	2027	0	RCEPT-A!I11719
RCEP B	2022	2022	0	B!D11719
RCEP B	2023	2023	0	B!E11719
RCEP B	2024	2024	0	B!F11719
RCEP B	2025	2025	0	B!G11719

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11719
RCEP B	2027	2027	0	B!I11719
RCEP C	2022	2022	0	C!D11719
RCEP C	2023	2023	0	C!E11719
RCEP C	2024	2024	0	C!F11719
RCEP C	2025	2025	0	C!G11719
RCEP C	2026	2026	0	C!H11719
RCEP C	2027	2027	0	C!I11719
RCEP D	2022	2022	0	D!D11718
RCEP D	2023	2023	0	D!E11718
RCEP D	2024	2024	0	D!F11718
RCEP D	2025	2025	0	D!G11718
RCEP D	2026	2026	0	D!H11718
RCEP D	2027	2027	0	D!I11718
RCEP E	2022	2022	0	E!D11722
RCEP E	2023	2023	0	E!E11722
RCEP E	2024	2024	0	E!F11722
RCEP E	2025	2025	0	E!G11722
RCEP E	2026	2026	0	E!H11722
RCEP E	2027	2027	0	E!I11722
RCEP F	2022	2022	0	F!D11719
RCEP F	2023	2023	0	F!E11719
RCEP F	2024	2024	0	F!F11719
RCEP F	2025	2025	0	F!G11719
RCEP F	2026	2026	0	F!H11719
RCEP F	2027	2027	0	F!I11719

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8,6	VI!F10841
VIFTA	2025	2025	7.1	VI!G10841
VIFTA	2026	2026	5.7	VI!H10841
VIFTA	2027	2027	4.3	VI!I10841

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 7907.00 has 6 lines; 7907.00.91 is distinguished from its siblings by: Cigarette cases or boxes; ashtrays.	7907.00.30 Gutters, roof capping, skylight frames and other fabricated building components; 7907.00.40 Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves); 7907.00.92 Other household articles; 7907.00.93 Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries; 7907.00.99 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
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Chì, kẽm, thiếc > Bán thành phẩm bằng nhôm hoặc hợp kim nhôm. (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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7907.00.91. 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 10% for 7907.00.91 was checked against BT2026 (cell BT2026!N12355), 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.