Vietnam Tariff Intelligence

HS 8309.90.20 detail

HS code	8309.90.20
Description	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal / - Other: / - - Top ends of aluminium cans
Unit	kg/chiếc
Generated	12/11/2026 05:59:44
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://mail.vietnamtariff.com/hs-code/83099020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12677
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12677
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12677
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E12045

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11988
ATIGA	2023	2023	0	AT!F11988
ATIGA	2024	2024	0	AT!G11988
ATIGA	2025	2025	0	AT!H11988
ATIGA	2026	2026	0	AT!I11988
ATIGA	2027	2027	0	AT!J11988
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12040
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12040
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12040
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12040
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12040
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12040
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12041
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12041
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12041
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12041
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12041
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12041
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12044
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11994
AIFTA	30/12/2022	2022	0	AI!F12000
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12000
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12000
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12000
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12000
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12000

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12033
VKFTA	2023	2023	0	VK!F12033
VKFTA	2024	2024	0	VK!G12033
VKFTA	2025	2025	0	VK!H12033
VKFTA	2026	2026	0	VK!I12033
VKFTA	2027	2027	0	VK!J12033
VCFTA	2022	2022	3	VC!D12078
VCFTA	2023	2023	1	VC!E12078
VCFTA	2024	2024	0	VC!F12078
VCFTA	2025	2025	0	VC!G12078
VCFTA	2026	2026	0	VC!H12078
VCFTA	2027	2027	0	VC!I12078
VN-EAEU	2022	2022	0	EAV!D12063
VN-EAEU	2023	2023	0	EAV!E12063
VN-EAEU	2024	2024	0	EAV!F12063
VN-EAEU	2025	2025	0	EAV!G12063
VN-EAEU	2026	2026	0	EAV!H12063
VN-EAEU	2027	2027	0	EAV!I12063
AHKFTA	2022	2022	9	AKH!D12063
AHKFTA	2023	2023	6	AKH!E12063
AHKFTA	2024	2024	6	AKH!F12063
AHKFTA	2025	2025	3	AKH!G12063
AHKFTA	2026	2026	3	AKH!H12063
AHKFTA	2027	2027	0	AKH!I12063
EVFTA	2022	2022	7,5	EV-NK!D12080
EVFTA	2023	2023	5	EV-NK!E12080

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F12080
EVFTA	2025	2025	0	EV-NK!G12080
EVFTA	2026	2026	0	EV-NK!H12080
EVFTA	2027	2027	0	EV-NK!I12080
UKVFTA	2022	2022	7,5	UKV!D12079
UKVFTA	2023	2023	5	UKV!E12079
UKVFTA	2024	2024	2,5	UKV!F12079
UKVFTA	2025	2025	0	UKV!G12079
UKVFTA	2026	2026	0	UKV!H12079
UKVFTA	2027	2027	0	UKV!I12079
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12026
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12026
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12026
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12026
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12026
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12026
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12026
RCEP A	2022	2022	0	RCEPT-A!D12063
RCEP A	2023	2023	0	RCEPT-A!E12063
RCEP A	2024	2024	0	RCEPT-A!F12063
RCEP A	2025	2025	0	RCEPT-A!G12063
RCEP A	2026	2026	0	RCEPT-A!H12063
RCEP A	2027	2027	0	RCEPT-A!I12063
RCEP B	2022	2022	0	B!D12063
RCEP B	2023	2023	0	B!E12063
RCEP B	2024	2024	0	B!F12063

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12063
RCEP B	2026	2026	0	B!H12063
RCEP B	2027	2027	0	B!I12063
RCEP C	2022	2022	0	C!D12063
RCEP C	2023	2023	0	C!E12063
RCEP C	2024	2024	0	C!F12063
RCEP C	2025	2025	0	C!G12063
RCEP C	2026	2026	0	C!H12063
RCEP C	2027	2027	0	C!I12063
RCEP D	2022	2022	0	D!D12062
RCEP D	2023	2023	0	D!E12062
RCEP D	2024	2024	0	D!F12062
RCEP D	2025	2025	0	D!G12062
RCEP D	2026	2026	0	D!H12062
RCEP D	2027	2027	0	D!I12062
RCEP E	2022	2022	0	E!D12066
RCEP E	2023	2023	0	E!E12066
RCEP E	2024	2024	0	E!F12066
RCEP E	2025	2025	0	E!G12066
RCEP E	2026	2026	0	E!H12066
RCEP E	2027	2027	0	E!I12066
RCEP F	2022	2022	0	F!D12063
RCEP F	2023	2023	0	F!E12063
RCEP F	2024	2024	0	F!F12063
RCEP F	2025	2025	0	F!G12063
RCEP F	2026	2026	0	F!H12063

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12063
VIFTA	2024	2024	12.9	VI!F11151
VIFTA	2025	2025	10.7	VI!G11151
VIFTA	2026	2026	8.6	VI!H11151
VIFTA	2027	2027	6.4	VI!I11151

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8309.90 has 9 lines; 8309.90.20 is distinguished from its siblings by: Top ends of aluminium cans.	8309.90.10 Capsules for bottles; 8309.90.60 Aerosol can ends, of tinplate; 8309.90.70 Other caps for cans; 8309.90.81 Bottle caps; screw caps; 8309.90.89 Other; 8309.90.91 Bottle caps; screw caps	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 8309.90.20. 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 15% for 8309.90.20 was checked against BT2026 (cell BT2026!N12677), 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

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.