Vietnam Tariff Intelligence

HS 8309.90.91 detail

HS code	8309.90.91
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: / - - Other: / - - - Bottle caps; screw caps
Unit	kg/chiếc
Generated	04/11/2026 16:07:12
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/83099091/

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!K12684
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12684
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12684
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!E12052

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11995
ATIGA	2023	2023	0	AT!F11995
ATIGA	2024	2024	0	AT!G11995
ATIGA	2025	2025	0	AT!H11995
ATIGA	2026	2026	0	AT!I11995
ATIGA	2027	2027	0	AT!J11995
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12047
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12047
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12047
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12047
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12047
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12047
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12048
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12048
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12048
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12048
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12048
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12048
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12051
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12001
AIFTA	30/12/2022	2022	0	AI!F12007
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12007
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12007
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12007
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12007
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12007

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12040
VKFTA	2023	2023	0	VK!F12040
VKFTA	2024	2024	0	VK!G12040
VKFTA	2025	2025	0	VK!H12040
VKFTA	2026	2026	0	VK!I12040
VKFTA	2027	2027	0	VK!J12040
VCFTA	2022	2022	3	VC!D12085
VCFTA	2023	2023	1	VC!E12085
VCFTA	2024	2024	0	VC!F12085
VCFTA	2025	2025	0	VC!G12085
VCFTA	2026	2026	0	VC!H12085
VCFTA	2027	2027	0	VC!I12085
VN-EAEU	2022	2022	0	EAV!D12070
VN-EAEU	2023	2023	0	EAV!E12070
VN-EAEU	2024	2024	0	EAV!F12070
VN-EAEU	2025	2025	0	EAV!G12070
VN-EAEU	2026	2026	0	EAV!H12070
VN-EAEU	2027	2027	0	EAV!I12070
AHKFTA	2022	2022	9	AKH!D12070
AHKFTA	2023	2023	6	AKH!E12070
AHKFTA	2024	2024	6	AKH!F12070
AHKFTA	2025	2025	3	AKH!G12070
AHKFTA	2026	2026	3	AKH!H12070
AHKFTA	2027	2027	0	AKH!I12070
EVFTA	2022	2022	7,5	EV-NK!D12087
EVFTA	2023	2023	5	EV-NK!E12087

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F12087
EVFTA	2025	2025	0	EV-NK!G12087
EVFTA	2026	2026	0	EV-NK!H12087
EVFTA	2027	2027	0	EV-NK!I12087
UKVFTA	2022	2022	7,5	UKV!D12086
UKVFTA	2023	2023	5	UKV!E12086
UKVFTA	2024	2024	2,5	UKV!F12086
UKVFTA	2025	2025	0	UKV!G12086
UKVFTA	2026	2026	0	UKV!H12086
UKVFTA	2027	2027	0	UKV!I12086
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12033
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12033
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12033
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12033
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12033
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12033
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12033
RCEP A	2022	2022	0	RCEPT-A!D12070
RCEP A	2023	2023	0	RCEPT-A!E12070
RCEP A	2024	2024	0	RCEPT-A!F12070
RCEP A	2025	2025	0	RCEPT-A!G12070
RCEP A	2026	2026	0	RCEPT-A!H12070
RCEP A	2027	2027	0	RCEPT-A!I12070
RCEP B	2022	2022	0	B!D12070
RCEP B	2023	2023	0	B!E12070
RCEP B	2024	2024	0	B!F12070

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12070
RCEP B	2026	2026	0	B!H12070
RCEP B	2027	2027	0	B!I12070
RCEP C	2022	2022	0	C!D12070
RCEP C	2023	2023	0	C!E12070
RCEP C	2024	2024	0	C!F12070
RCEP C	2025	2025	0	C!G12070
RCEP C	2026	2026	0	C!H12070
RCEP C	2027	2027	0	C!I12070
RCEP D	2022	2022	0	D!D12069
RCEP D	2023	2023	0	D!E12069
RCEP D	2024	2024	0	D!F12069
RCEP D	2025	2025	0	D!G12069
RCEP D	2026	2026	0	D!H12069
RCEP D	2027	2027	0	D!I12069
RCEP E	2022	2022	0	E!D12073
RCEP E	2023	2023	0	E!E12073
RCEP E	2024	2024	0	E!F12073
RCEP E	2025	2025	0	E!G12073
RCEP E	2026	2026	0	E!H12073
RCEP E	2027	2027	0	E!I12073
RCEP F	2022	2022	0	F!D12070
RCEP F	2023	2023	0	F!E12070
RCEP F	2024	2024	0	F!F12070
RCEP F	2025	2025	0	F!G12070
RCEP F	2026	2026	0	F!H12070

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12070
VIFTA	2024	2024	12.9	VI!F11158
VIFTA	2025	2025	10.7	VI!G11158
VIFTA	2026	2026	8.6	VI!H11158
VIFTA	2027	2027	6.4	VI!I11158

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; 8309.90.91 is distinguished from its siblings by: Bottle caps; screw caps.	8309.90.10 Capsules for bottles; 8309.90.20 Top ends of aluminium cans; 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	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 8309.90.91. 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 15% for 8309.90.91 was checked against BT2026 (cell BT2026!N12684), 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.