Vietnam Tariff Intelligence

HS 7010.90.40 detail

HS code	7010.90.40
Description	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass / - Other: / - - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids
Unit	kg/chiếc
Generated	31/10/2026 18:24:13
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/70109040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10511
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10511
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10511
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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	2.9	2.9%	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!E9994

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9945
ATIGA	2023	2023	0	AT!F9945
ATIGA	2024	2024	0	AT!G9945
ATIGA	2025	2025	0	AT!H9945
ATIGA	2026	2026	0	AT!I9945
ATIGA	2027	2027	0	AT!J9945
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9997
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9997
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9997
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9997
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9997
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9997
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9998
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9998
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9998
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9998
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9998
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9998
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9951
AIFTA	30/12/2022	2022	0	AI!F9957
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9957
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9957
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9957
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9957
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9957

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9982
VKFTA	2023	2023	0	VK!F9982
VKFTA	2024	2024	0	VK!G9982
VKFTA	2025	2025	0	VK!H9982
VKFTA	2026	2026	0	VK!I9982
VKFTA	2027	2027	0	VK!J9982
VCFTA	2022	2022	5	VC!D10029
VCFTA	2023	2023	5	VC!E10029
VCFTA	2024	2024	0	VC!F10029
VCFTA	2025	2025	0	VC!G10029
VCFTA	2026	2026	0	VC!H10029
VCFTA	2027	2027	0	VC!I10029
VN-EAEU	2022	2022	0	EAV!D10020
VN-EAEU	2023	2023	0	EAV!E10020
VN-EAEU	2024	2024	0	EAV!F10020
VN-EAEU	2025	2025	0	EAV!G10020
VN-EAEU	2026	2026	0	EAV!H10020
VN-EAEU	2027	2027	0	EAV!I10020
AHKFTA	2022	2022	0	AKH!D10020
AHKFTA	2023	2023	0	AKH!E10020
AHKFTA	2024	2024	0	AKH!F10020
AHKFTA	2025	2025	0	AKH!G10020
AHKFTA	2026	2026	0	AKH!H10020
AHKFTA	2027	2027	0	AKH!I10020
EVFTA	2022	2022	1,2	EV-NK!D10031
EVFTA	2023	2023	0	EV-NK!E10031

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10031
EVFTA	2025	2025	0	EV-NK!G10031
EVFTA	2026	2026	0	EV-NK!H10031
EVFTA	2027	2027	0	EV-NK!I10031
UKVFTA	2022	2022	1,2	UKV!D10030
UKVFTA	2023	2023	0	UKV!E10030
UKVFTA	2024	2024	0	UKV!F10030
UKVFTA	2025	2025	0	UKV!G10030
UKVFTA	2026	2026	0	UKV!H10030
UKVFTA	2027	2027	0	UKV!I10030
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9977
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9977
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9977
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9977
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9977
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9977
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9977
RCEP A	2022	2022	0	RCEPT-A!D10014
RCEP A	2023	2023	0	RCEPT-A!E10014
RCEP A	2024	2024	0	RCEPT-A!F10014
RCEP A	2025	2025	0	RCEPT-A!G10014
RCEP A	2026	2026	0	RCEPT-A!H10014
RCEP A	2027	2027	0	RCEPT-A!I10014
RCEP B	2022	2022	0	B!D10014
RCEP B	2023	2023	0	B!E10014
RCEP B	2024	2024	0	B!F10014

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10014
RCEP B	2026	2026	0	B!H10014
RCEP B	2027	2027	0	B!I10014
RCEP C	2022	2022	0	C!D10014
RCEP C	2023	2023	0	C!E10014
RCEP C	2024	2024	0	C!F10014
RCEP C	2025	2025	0	C!G10014
RCEP C	2026	2026	0	C!H10014
RCEP C	2027	2027	0	C!I10014
RCEP D	2022	2022	0	D!D10013
RCEP D	2023	2023	0	D!E10013
RCEP D	2024	2024	0	D!F10013
RCEP D	2025	2025	0	D!G10013
RCEP D	2026	2026	0	D!H10013
RCEP D	2027	2027	0	D!I10013
RCEP E	2022	2022	0	E!D10017
RCEP E	2023	2023	0	E!E10017
RCEP E	2024	2024	0	E!F10017
RCEP E	2025	2025	0	E!G10017
RCEP E	2026	2026	0	E!H10017
RCEP E	2027	2027	0	E!I10017
RCEP F	2022	2022	0	F!D10014
RCEP F	2023	2023	0	F!E10014
RCEP F	2024	2024	0	F!F10014
RCEP F	2025	2025	0	F!G10014
RCEP F	2026	2026	0	F!H10014

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10014
VIFTA	2024	2024	4,3	VI!F9258
VIFTA	2025	2025	3.6	VI!G9258
VIFTA	2026	2026	2.9	VI!H9258
VIFTA	2027	2027	2.1	VI!I9258

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 7010.90 has 4 lines; 7010.90.40 is distinguished from its siblings by: Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids.	7010.90.10 Carboys and demijohns; 7010.90.91 Of a capacity exceeding 1 l; 7010.90.99 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 "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 7010.90.40. 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 5% for 7010.90.40 was checked against BT2026 (cell BT2026!N10511), 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.