Vietnam Tariff Intelligence

HS 7010.90.91 detail

HS code	7010.90.91
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: / - - Other: / - - - Of a capacity exceeding 1 l
Unit	kg/chiếc
Generated	08/11/2026 16:27:10
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/70109091/

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!K10513
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10513
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10513
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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(-PH)	0% (except PH)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	8	8%	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!E9996
ATIGA	2022	2022	0	AT!E9947
ATIGA	2023	2023	0	AT!F9947
ATIGA	2024	2024	0	AT!G9947
ATIGA	2025	2025	0	AT!H9947
ATIGA	2026	2026	0	AT!I9947
ATIGA	2027	2027	0	AT!J9947
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9999
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9999
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9999

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9999
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9999
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9999
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10000
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10000
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10000
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10000
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10000
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10000
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10001
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9953
AIFTA	30/12/2022	2022	0	AI!F9959
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9959
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9959
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9959
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9959
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9959
VKFTA	2022	2022	0	VK!E9984
VKFTA	2023	2023	0	VK!F9984
VKFTA	2024	2024	0	VK!G9984
VKFTA	2025	2025	0	VK!H9984
VKFTA	2026	2026	0	VK!I9984
VKFTA	2027	2027	0	VK!J9984
VCFTA	2022	2022	4	VC!D10031
VCFTA	2023	2023	2	VC!E10031
VCFTA	2024	2024	0	VC!F10031

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10031
VCFTA	2026	2026	0	VC!H10031
VCFTA	2027	2027	0	VC!I10031
VN-EAEU	2022	2022	0	EAV!D10022
VN-EAEU	2023	2023	0	EAV!E10022
VN-EAEU	2024	2024	0	EAV!F10022
VN-EAEU	2025	2025	0	EAV!G10022
VN-EAEU	2026	2026	0	EAV!H10022
VN-EAEU	2027	2027	0	EAV!I10022
AHKFTA	2022	2022	12	AKH!D10022
AHKFTA	2023	2023	8	AKH!E10022
AHKFTA	2024	2024	8	AKH!F10022
AHKFTA	2025	2025	4	AKH!G10022
AHKFTA	2026	2026	4	AKH!H10022
AHKFTA	2027	2027	0	AKH!I10022
EVFTA	2022	2022	12,5	EV-NK!D10033
EVFTA	2023	2023	10	EV-NK!E10033
EVFTA	2024	2024	7,5	EV-NK!F10033
EVFTA	2025	2025	5	EV-NK!G10033
EVFTA	2026	2026	2,5	EV-NK!H10033
EVFTA	2027	2027	0	EV-NK!I10033
UKVFTA	2022	2022	12,5	UKV!D10032
UKVFTA	2023	2023	10	UKV!E10032
UKVFTA	2024	2024	7,5	UKV!F10032
UKVFTA	2025	2025	5	UKV!G10032
UKVFTA	2026	2026	2,5	UKV!H10032

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10032
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9979
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9979
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9979
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9979
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9979
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9979
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9979
RCEP A	2022	2022	0	RCEPT-A!D10016
RCEP A	2023	2023	0	RCEPT-A!E10016
RCEP A	2024	2024	0	RCEPT-A!F10016
RCEP A	2025	2025	0	RCEPT-A!G10016
RCEP A	2026	2026	0	RCEPT-A!H10016
RCEP A	2027	2027	0	RCEPT-A!I10016
RCEP B	2022	2022	0	B!D10016
RCEP B	2023	2023	0	B!E10016
RCEP B	2024	2024	0	B!F10016
RCEP B	2025	2025	0	B!G10016
RCEP B	2026	2026	0	B!H10016
RCEP B	2027	2027	0	B!I10016
RCEP C	2022	2022	0	C!D10016
RCEP C	2023	2023	0	C!E10016
RCEP C	2024	2024	0	C!F10016
RCEP C	2025	2025	0	C!G10016
RCEP C	2026	2026	0	C!H10016
RCEP C	2027	2027	0	C!I10016

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10015
RCEP D	2023	2023	0	D!E10015
RCEP D	2024	2024	0	D!F10015
RCEP D	2025	2025	0	D!G10015
RCEP D	2026	2026	0	D!H10015
RCEP D	2027	2027	0	D!I10015
RCEP E	2022	2022	0	E!D10019
RCEP E	2023	2023	0	E!E10019
RCEP E	2024	2024	0	E!F10019
RCEP E	2025	2025	0	E!G10019
RCEP E	2026	2026	0	E!H10019
RCEP E	2027	2027	0	E!I10019
RCEP F	2022	2022	0	F!D10016
RCEP F	2023	2023	0	F!E10016
RCEP F	2024	2024	0	F!F10016
RCEP F	2025	2025	0	F!G10016
RCEP F	2026	2026	0	F!H10016
RCEP F	2027	2027	0	F!I10016
VIFTA	2024	2024	16	VI!F9260
VIFTA	2025	2025	12	VI!G9260
VIFTA	2026	2026	8	VI!H9260
VIFTA	2027	2027	4	VI!I9260

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; 7010.90.91 is distinguished from its siblings by: Of a capacity exceeding 1 l.	7010.90.10 Carboys and demijohns; 7010.90.40 Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids; 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 7010.90.91. 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 20% for 7010.90.91 was checked against BT2026 (cell BT2026!N10513), 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.