

## HS 7309.00.91 detail

|                            |                                                                                                                                                                                                                                                                                                 |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 7309.00.91                                                                                                                                                                                                                                                                                      |
| <b>Description</b>         | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment / - Other: / - - Lined or heat-insulated |
| <b>Unit</b>                | kg/chiếc                                                                                                                                                                                                                                                                                        |
| <b>Generated</b>           | 31/10/2026 09:44:36                                                                                                                                                                                                                                                                             |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                      |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                      |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/73090091/">https://mail.vietnamtariff.com/hs-code/73090091/</a>                                                                                                                                                                                 |

### 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!K11744 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11744 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11744 |
| 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          | 3.5          | 3.5%    | 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!E11086 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E11029   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F11029   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G11029   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H11029   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I11029   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J11029   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E11081   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11081   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11081   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11081   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11081   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11081   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11082   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11082   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11082   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11082   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11082   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11082   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11085   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11035 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11041   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11041   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11041   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11041   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11041   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11041   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E11072    |
| VKFTA   | 2023   | 2023 | 0            | VK!F11072    |
| VKFTA   | 2024   | 2024 | 0            | VK!G11072    |
| VKFTA   | 2025   | 2025 | 0            | VK!H11072    |
| VKFTA   | 2026   | 2026 | 0            | VK!I11072    |
| VKFTA   | 2027   | 2027 | 0            | VK!J11072    |
| VCFTA   | 2022   | 2022 | 5            | VC!D11119    |
| VCFTA   | 2023   | 2023 | 5            | VC!E11119    |
| VCFTA   | 2024   | 2024 | 0            | VC!F11119    |
| VCFTA   | 2025   | 2025 | 0            | VC!G11119    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11119    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11119    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11104   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11104   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11104   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11104   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11104   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11104   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D11104   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E11104   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F11104   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G11104   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H11104   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11104   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D11121 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E11121 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0,8          | EV-NK!F11121   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G11121   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H11121   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I11121   |
| UKVFTA | 2022   | 2022           | 2,5          | UKV!D11120     |
| UKVFTA | 2023   | 2023           | 1,6          | UKV!E11120     |
| UKVFTA | 2024   | 2024           | 0,8          | UKV!F11120     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G11120     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H11120     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I11120     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11067   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11067   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11067   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11067   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11067   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11067   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11067   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11104 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11104 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11104 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11104 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11104 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11104 |
| RCEP B | 2022   | 2022           | 0            | B!D11104       |
| RCEP B | 2023   | 2023           | 0            | B!E11104       |
| RCEP B | 2024   | 2024           | 0            | B!F11104       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G11104 |
| RCEP B | 2026   | 2026 | 0            | B!H11104 |
| RCEP B | 2027   | 2027 | 0            | B!I11104 |
| RCEP C | 2022   | 2022 | 0            | C!D11104 |
| RCEP C | 2023   | 2023 | 0            | C!E11104 |
| RCEP C | 2024   | 2024 | 0            | C!F11104 |
| RCEP C | 2025   | 2025 | 0            | C!G11104 |
| RCEP C | 2026   | 2026 | 0            | C!H11104 |
| RCEP C | 2027   | 2027 | 0            | C!I11104 |
| RCEP D | 2022   | 2022 | 0            | D!D11103 |
| RCEP D | 2023   | 2023 | 0            | D!E11103 |
| RCEP D | 2024   | 2024 | 0            | D!F11103 |
| RCEP D | 2025   | 2025 | 0            | D!G11103 |
| RCEP D | 2026   | 2026 | 0            | D!H11103 |
| RCEP D | 2027   | 2027 | 0            | D!I11103 |
| RCEP E | 2022   | 2022 | 0            | E!D11107 |
| RCEP E | 2023   | 2023 | 0            | E!E11107 |
| RCEP E | 2024   | 2024 | 0            | E!F11107 |
| RCEP E | 2025   | 2025 | 0            | E!G11107 |
| RCEP E | 2026   | 2026 | 0            | E!H11107 |
| RCEP E | 2027   | 2027 | 0            | E!I11107 |
| RCEP F | 2022   | 2022 | 0            | F!D11104 |
| RCEP F | 2023   | 2023 | 0            | F!E11104 |
| RCEP F | 2024   | 2024 | 0            | F!F11104 |
| RCEP F | 2025   | 2025 | 0            | F!G11104 |
| RCEP F | 2026   | 2026 | 0            | F!H11104 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | FII11104  |
| VIFTA  | 2024   | 2024 | 4.5          | VIIF10285 |
| VIFTA  | 2025   | 2025 | 4            | VIG10285  |
| VIFTA  | 2026   | 2026 | 3.5          | VIH10285  |
| VIFTA  | 2027   | 2027 | 3            | VII10285  |

## Advisory & warnings

| Risk code | Level  | Risk name                                            | Description                                                                                                                                   | Related data                                                           | Legal reference                | Recommended action                                                                              | Verification status                               |
|-----------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-001   | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)                                             |                                                                        | 1182/QĐ-BCT-PL                 | Prepare inspection/certification filings under the cited instruments before clearance.          | Instrument cited in source; validity not verified |
| 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 |
| DOC-004   | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐT BXH)                                                     |                                                                        | 01/2021/TT-BLĐT BXH            | Read the referenced instruments.                                                                | Instrument cited in source; validity not verified |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 7309.00 has 4 lines; 7309.00.91 is distinguished from its siblings by: Lined or heat-insulated.                                    | 7309.00.11 Lined or heat-insulated; 7309.00.19 Other; 7309.00.99 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 "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                     |

| 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 7309.00.91. 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 5% for 7309.00.91 was checked against BT2026 (cell BT2026!N11744), 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) |
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)                                             |
| SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)                                                      |

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.