

## HS 8007.00.91 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 8007.00.91                                                                                                      |
| Description         | Other articles of tin / - Other: / - - Cigarette cases or boxes; ashtrays                                       |
| Unit                | kg/chiếc                                                                                                        |
| Generated           | 01/11/2026 09:21:42                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/80070091/">https://mail.vietnamtariff.com/hs-code/80070091/</a> |

### 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!K12383  |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12383  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12383  |
| Excise tax           |              | No data                |                      |            |                |
| Environmental tax    |              | No data                |                      |            |                |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12383 |
| CPTPP export rate    |              | No data                |                      |            |                |
| EVFTA export rate    | 0            | 0%                     | 116/2022/NĐ-CP       | 2022-12-30 | BT2026!CP12383 |
| UKVFTA export rate   | 0            | 0%                     | 117/2022/NĐ-CP       | 2022-12-30 | BT2026!CS12383 |

### 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 |
| AIFTA   | 0            | 0%   | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI              | 122/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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         | 4            | 4%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 11.4         | 11.4%   | 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!E11724 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11667 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F11667   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G11667   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H11667   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I11667   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J11667   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E11719   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11719   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11719   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11719   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11719   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11719   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5          | VJ!E11720   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F11720   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11720   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11720   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11720   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11720   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11723   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11673 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11679   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11679   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11679   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11679   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11679   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11679   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11712   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F11712    |
| VKFTA   | 2024   | 2024 | 0            | VK!G11712    |
| VKFTA   | 2025   | 2025 | 0            | VK!H11712    |
| VKFTA   | 2026   | 2026 | 0            | VK!I11712    |
| VKFTA   | 2027   | 2027 | 0            | VK!J11712    |
| VCFTA   | 2022   | 2022 | 4            | VC!D11757    |
| VCFTA   | 2023   | 2023 | 2            | VC!E11757    |
| VCFTA   | 2024   | 2024 | 0            | VC!F11757    |
| VCFTA   | 2025   | 2025 | 0            | VC!G11757    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11757    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11757    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11742   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11742   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11742   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11742   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11742   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11742   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D11742   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E11742   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F11742   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G11742   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H11742   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11742   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D11759 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E11759 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F11759 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G11759   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H11759   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I11759   |
| UKVFTA | 2022   | 2022           | 10           | UKV!D11758     |
| UKVFTA | 2023   | 2023           | 6,6          | UKV!E11758     |
| UKVFTA | 2024   | 2024           | 3,3          | UKV!F11758     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G11758     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H11758     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I11758     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11705   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11705   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11705   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11705   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11705   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11705   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11705   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11742 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11742 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11742 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11742 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11742 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11742 |
| RCEP B | 2022   | 2022           | 0            | B!D11742       |
| RCEP B | 2023   | 2023           | 0            | B!E11742       |
| RCEP B | 2024   | 2024           | 0            | B!F11742       |
| RCEP B | 2025   | 2025           | 0            | B!G11742       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2026   | 2026 | 0            | B!H11742 |
| RCEP B | 2027   | 2027 | 0            | B!I11742 |
| RCEP C | 2022   | 2022 | 0            | C!D11742 |
| RCEP C | 2023   | 2023 | 0            | C!E11742 |
| RCEP C | 2024   | 2024 | 0            | C!F11742 |
| RCEP C | 2025   | 2025 | 0            | C!G11742 |
| RCEP C | 2026   | 2026 | 0            | C!H11742 |
| RCEP C | 2027   | 2027 | 0            | C!I11742 |
| RCEP D | 2022   | 2022 | 0            | D!D11741 |
| RCEP D | 2023   | 2023 | 0            | D!E11741 |
| RCEP D | 2024   | 2024 | 0            | D!F11741 |
| RCEP D | 2025   | 2025 | 0            | D!G11741 |
| RCEP D | 2026   | 2026 | 0            | D!H11741 |
| RCEP D | 2027   | 2027 | 0            | D!I11741 |
| RCEP E | 2022   | 2022 | 0            | E!D11745 |
| RCEP E | 2023   | 2023 | 0            | E!E11745 |
| RCEP E | 2024   | 2024 | 0            | E!F11745 |
| RCEP E | 2025   | 2025 | 0            | E!G11745 |
| RCEP E | 2026   | 2026 | 0            | E!H11745 |
| RCEP E | 2027   | 2027 | 0            | E!I11745 |
| RCEP F | 2022   | 2022 | 0            | F!D11742 |
| RCEP F | 2023   | 2023 | 0            | F!E11742 |
| RCEP F | 2024   | 2024 | 0            | F!F11742 |
| RCEP F | 2025   | 2025 | 0            | F!G11742 |
| RCEP F | 2026   | 2026 | 0            | F!H11742 |
| RCEP F | 2027   | 2027 | 0            | F!I11742 |

| FTA   | Period | Year | Source value | Source    |
|-------|--------|------|--------------|-----------|
| VIFTA | 2024   | 2024 | 17,1         | VI!F10861 |
| VIFTA | 2025   | 2025 | 14.3         | VI!G10861 |
| VIFTA | 2026   | 2026 | 11.4         | VI!H10861 |
| VIFTA | 2027   | 2027 | 8.6          | VI!!10861 |

## Advisory & warnings

| Risk code | Level  | Risk name                                            | Description                                                                                                                                   | Related data                                                                                                                                                                                                                                                                                                                                                                                                                                              | Legal reference                | Recommended action                                                                          | Verification status                               |
|-----------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 8007.00 has 7 lines; 8007.00.91 is distinguished from its siblings by: Cigarette cases or boxes; ashtrays.                         | 8007.00.20 Plates, sheets and strip, of a thickness exceeding 0.2 mm; 8007.00.30 Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes; 8007.00.40 Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves); 8007.00.92 Other household articles; 8007.00.93 Collapsible tubes; 8007.00.99 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                     |

| Risk code | Level  | Risk name                                                  | Description                                                                                                                                                       | Related data | Legal reference      | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TAX-001   | YELLOW | Several VAT rates                                          | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Chì, kẽm, thiếc > Bán thành phẩm bằng nhôm hoặc hợp kim nhôm. (Tham chiếu mã HS 2 số) |              | 174/2025/NĐ-CP - PL1 | 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 8007.00.91. 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 20% for 8007.00.91 was checked against BT2026 (cell BT2026!N12383), 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) |

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.