Vietnam Tariff Intelligence

HS 7612.90.90 detail

HS code	7612.90.90
Description	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment / - Other: / - - Other
Unit	chiếc
Generated	01/11/2026 11:27:59
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/76129090/

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!K12261
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12261
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12261
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12261
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
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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/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!E11606

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11549
ATIGA	2023	2023	0	AT!F11549
ATIGA	2024	2024	0	AT!G11549
ATIGA	2025	2025	0	AT!H11549
ATIGA	2026	2026	0	AT!I11549
ATIGA	2027	2027	0	AT!J11549
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11601
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11601
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11601
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11601
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11601
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11601
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11602
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11602
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11602
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11602
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11602
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11602
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11605
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11555
AIFTA	30/12/2022	2022	0	AI!F11561
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11561
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11561
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11561
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11561
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11561

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11594
VKFTA	2023	2023	0	VK!F11594
VKFTA	2024	2024	0	VK!G11594
VKFTA	2025	2025	0	VK!H11594
VKFTA	2026	2026	0	VK!I11594
VKFTA	2027	2027	0	VK!J11594
VCFTA	2022	2022	3	VC!D11639
VCFTA	2023	2023	1	VC!E11639
VCFTA	2024	2024	0	VC!F11639
VCFTA	2025	2025	0	VC!G11639
VCFTA	2026	2026	0	VC!H11639
VCFTA	2027	2027	0	VC!I11639
VN-EAEU	2022	2022	0	EAV!D11624
VN-EAEU	2023	2023	0	EAV!E11624
VN-EAEU	2024	2024	0	EAV!F11624
VN-EAEU	2025	2025	0	EAV!G11624
VN-EAEU	2026	2026	0	EAV!H11624
VN-EAEU	2027	2027	0	EAV!I11624
AHKFTA	2022	2022	9	AKH!D11624
AHKFTA	2023	2023	6	AKH!E11624
AHKFTA	2024	2024	6	AKH!F11624
AHKFTA	2025	2025	3	AKH!G11624
AHKFTA	2026	2026	3	AKH!H11624
AHKFTA	2027	2027	0	AKH!I11624
EVFTA	2022	2022	9,3	EV-NK!D11641
EVFTA	2023	2023	7,5	EV-NK!E11641

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F11641
EVFTA	2025	2025	3,7	EV-NK!G11641
EVFTA	2026	2026	1,8	EV-NK!H11641
EVFTA	2027	2027	0	EV-NK!I11641
UKVFTA	2022	2022	9,3	UKV!D11640
UKVFTA	2023	2023	7,5	UKV!E11640
UKVFTA	2024	2024	5,6	UKV!F11640
UKVFTA	2025	2025	3,7	UKV!G11640
UKVFTA	2026	2026	1,8	UKV!H11640
UKVFTA	2027	2027	0	UKV!I11640
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11587
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11587
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11587
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11587
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11587
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11587
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11587
RCEP A	2022	2022	0	RCEPT-A!D11624
RCEP A	2023	2023	0	RCEPT-A!E11624
RCEP A	2024	2024	0	RCEPT-A!F11624
RCEP A	2025	2025	0	RCEPT-A!G11624
RCEP A	2026	2026	0	RCEPT-A!H11624
RCEP A	2027	2027	0	RCEPT-A!I11624
RCEP B	2022	2022	0	B!D11624
RCEP B	2023	2023	0	B!E11624
RCEP B	2024	2024	0	B!F11624

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11624
RCEP B	2026	2026	0	B!H11624
RCEP B	2027	2027	0	B!I11624
RCEP C	2022	2022	0	C!D11624
RCEP C	2023	2023	0	C!E11624
RCEP C	2024	2024	0	C!F11624
RCEP C	2025	2025	0	C!G11624
RCEP C	2026	2026	0	C!H11624
RCEP C	2027	2027	0	C!I11624
RCEP D	2022	2022	0	D!D11623
RCEP D	2023	2023	0	D!E11623
RCEP D	2024	2024	0	D!F11623
RCEP D	2025	2025	0	D!G11623
RCEP D	2026	2026	0	D!H11623
RCEP D	2027	2027	0	D!I11623
RCEP E	2022	2022	0	E!D11627
RCEP E	2023	2023	0	E!E11627
RCEP E	2024	2024	0	E!F11627
RCEP E	2025	2025	0	E!G11627
RCEP E	2026	2026	0	E!H11627
RCEP E	2027	2027	0	E!I11627
RCEP F	2022	2022	0	F!D11624
RCEP F	2023	2023	0	F!E11624
RCEP F	2024	2024	0	F!F11624
RCEP F	2025	2025	0	F!G11624
RCEP F	2026	2026	0	F!H11624

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11624
VIFTA	2024	2024	12.9	VI!F10754
VIFTA	2025	2025	10.7	VI!G10754
VIFTA	2026	2026	8.6	VI!H10754
VIFTA	2027	2027	6.4	VI!I10754

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 7612.90 has 2 lines; 7612.90.90 is distinguished from its siblings by: Other.	7612.90.10 Seamless containers of a kind suitable for fresh milk	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Nhôm > Kim loại quý. (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 7612.90.90. 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 7612.90.90 was checked against BT2026 (cell BT2026!N12261), 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.