Vietnam Tariff Intelligence

HS 8309.90.92 detail

HS code	8309.90.92
Description	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal / - Other: / - - Other: / - - - Bungs for metal drums; bung covers; seals; case corner protectors
Unit	kg/chiếc
Generated	01/11/2026 23:35:02
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/83099092/

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!K12685
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12685
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12685
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
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
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!E12053

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11996
ATIGA	2023	2023	0	AT!F11996
ATIGA	2024	2024	0	AT!G11996
ATIGA	2025	2025	0	AT!H11996
ATIGA	2026	2026	0	AT!I11996
ATIGA	2027	2027	0	AT!J11996
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12048
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12048
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12048
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12048
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12048
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12048
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12049
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12049
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12049
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12049
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12049
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12049
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12052
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12002
AIFTA	30/12/2022	2022	0	AI!F12008
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G12008
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H12008
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I12008
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J12008
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K12008

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E12041
VKFTA	2023	2023	0	VK!F12041
VKFTA	2024	2024	0	VK!G12041
VKFTA	2025	2025	0	VK!H12041
VKFTA	2026	2026	0	VK!I12041
VKFTA	2027	2027	0	VK!J12041
VCFTA	2022	2022	3	VC!D12086
VCFTA	2023	2023	1	VC!E12086
VCFTA	2024	2024	0	VC!F12086
VCFTA	2025	2025	0	VC!G12086
VCFTA	2026	2026	0	VC!H12086
VCFTA	2027	2027	0	VC!I12086
VN-EAEU	2022	2022	0	EAV!D12071
VN-EAEU	2023	2023	0	EAV!E12071
VN-EAEU	2024	2024	0	EAV!F12071
VN-EAEU	2025	2025	0	EAV!G12071
VN-EAEU	2026	2026	0	EAV!H12071
VN-EAEU	2027	2027	0	EAV!I12071
AHKFTA	2022	2022	9	AKH!D12071
AHKFTA	2023	2023	6	AKH!E12071
AHKFTA	2024	2024	6	AKH!F12071
AHKFTA	2025	2025	3	AKH!G12071
AHKFTA	2026	2026	3	AKH!H12071
AHKFTA	2027	2027	0	AKH!I12071
EVFTA	2022	2022	7,5	EV-NK!D12088
EVFTA	2023	2023	5	EV-NK!E12088

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F12088
EVFTA	2025	2025	0	EV-NK!G12088
EVFTA	2026	2026	0	EV-NK!H12088
EVFTA	2027	2027	0	EV-NK!I12088
UKVFTA	2022	2022	7,5	UKV!D12087
UKVFTA	2023	2023	5	UKV!E12087
UKVFTA	2024	2024	2,5	UKV!F12087
UKVFTA	2025	2025	0	UKV!G12087
UKVFTA	2026	2026	0	UKV!H12087
UKVFTA	2027	2027	0	UKV!I12087
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12034
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12034
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12034
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12034
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12034
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12034
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12034
RCEP A	2022	2022	0	RCEPT-A!D12071
RCEP A	2023	2023	0	RCEPT-A!E12071
RCEP A	2024	2024	0	RCEPT-A!F12071
RCEP A	2025	2025	0	RCEPT-A!G12071
RCEP A	2026	2026	0	RCEPT-A!H12071
RCEP A	2027	2027	0	RCEPT-A!I12071
RCEP B	2022	2022	0	B!D12071
RCEP B	2023	2023	0	B!E12071
RCEP B	2024	2024	0	B!F12071

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G12071
RCEP B	2026	2026	0	B!H12071
RCEP B	2027	2027	0	B!I12071
RCEP C	2022	2022	0	C!D12071
RCEP C	2023	2023	0	C!E12071
RCEP C	2024	2024	0	C!F12071
RCEP C	2025	2025	0	C!G12071
RCEP C	2026	2026	0	C!H12071
RCEP C	2027	2027	0	C!I12071
RCEP D	2022	2022	0	D!D12070
RCEP D	2023	2023	0	D!E12070
RCEP D	2024	2024	0	D!F12070
RCEP D	2025	2025	0	D!G12070
RCEP D	2026	2026	0	D!H12070
RCEP D	2027	2027	0	D!I12070
RCEP E	2022	2022	0	E!D12074
RCEP E	2023	2023	0	E!E12074
RCEP E	2024	2024	0	E!F12074
RCEP E	2025	2025	0	E!G12074
RCEP E	2026	2026	0	E!H12074
RCEP E	2027	2027	0	E!I12074
RCEP F	2022	2022	0	F!D12071
RCEP F	2023	2023	0	F!E12071
RCEP F	2024	2024	0	F!F12071
RCEP F	2025	2025	0	F!G12071
RCEP F	2026	2026	0	F!H12071

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I12071
VIFTA	2024	2024	12.9	VI!F11159
VIFTA	2025	2025	10.7	VI!G11159
VIFTA	2026	2026	8.6	VI!H11159
VIFTA	2027	2027	6.4	VI!I11159

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 8309.90 has 9 lines; 8309.90.92 is distinguished from its siblings by: Bungs for metal drums; bung covers; seals; case corner protectors.	8309.90.10 Capsules for bottles; 8309.90.20 Top ends of aluminium cans; 8309.90.60 Aerosol can ends, of tinplate; 8309.90.70 Other caps for cans; 8309.90.81 Bottle caps; screw caps; 8309.90.89 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 8309.90.92. 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 8309.90.92 was checked against BT2026 (cell BT2026!N12685), 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.