

Détail du SH 7309.00.99

|                        |                                                                                                                                                                                                                                                                               |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 7309.00.99                                                                                                                                                                                                                                                                    |
| Description            | 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: / - - Other |
| Unité                  | kg/chiếc                                                                                                                                                                                                                                                                      |
| Généré le              | 01/11/2026 09:27:53                                                                                                                                                                                                                                                           |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                    |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                              |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/73090099/">https://vietnamtariff.com/hs-code/73090099/</a>                                                                                                                                                                         |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11745 |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11745 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11745 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données          | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source    |
|-------|----------------------------------------|-------|---------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E11087 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E11030 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F11030 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G11030 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H11030 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I11030 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J11030 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E11082 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F11082 |

| FTA     | Période                                | Année | Valeur source | Source      |
|---------|----------------------------------------|-------|---------------|-------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G11082   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H11082   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I11082   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J11082   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E11083   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F11083   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G11083   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H11083   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I11083   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J11083   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F11086   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H11036 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F11042   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G11042   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H11042   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I11042   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J11042   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K11042   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E11073   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F11073   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G11073   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H11073   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I11073   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J11073   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D11120   |
| VCFTA   | 2023                                   | 2023  | 5             | VC!E11120   |

| FTA     | Période | Année | Valeur source | Source       |
|---------|---------|-------|---------------|--------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F11120    |
| VCFTA   | 2025    | 2025  | 0             | VC!G11120    |
| VCFTA   | 2026    | 2026  | 0             | VC!H11120    |
| VCFTA   | 2027    | 2027  | 0             | VC!I11120    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D11105   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E11105   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F11105   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G11105   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H11105   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I11105   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D11105   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E11105   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F11105   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G11105   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H11105   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I11105   |
| EVFTA   | 2022    | 2022  | 2,5           | EV-NK!D11122 |
| EVFTA   | 2023    | 2023  | 1,6           | EV-NK!E11122 |
| EVFTA   | 2024    | 2024  | 0,8           | EV-NK!F11122 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G11122 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H11122 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I11122 |
| UKVFTA  | 2022    | 2022  | 2,5           | UKV!D11121   |
| UKVFTA  | 2023    | 2023  | 1,6           | UKV!E11121   |
| UKVFTA  | 2024    | 2024  | 0,8           | UKV!F11121   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G11121   |

| FTA    | Période | Année          | Valeur source | Source         |
|--------|---------|----------------|---------------|----------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H11121     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I11121     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D11068   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E11068   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F11068   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G11068   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H11068   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I11068   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J11068   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D11105 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E11105 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F11105 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G11105 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H11105 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I11105 |
| RCEP B | 2022    | 2022           | 0             | B!D11105       |
| RCEP B | 2023    | 2023           | 0             | B!E11105       |
| RCEP B | 2024    | 2024           | 0             | B!F11105       |
| RCEP B | 2025    | 2025           | 0             | B!G11105       |
| RCEP B | 2026    | 2026           | 0             | B!H11105       |
| RCEP B | 2027    | 2027           | 0             | B!I11105       |
| RCEP C | 2022    | 2022           | 0             | C!D11105       |
| RCEP C | 2023    | 2023           | 0             | C!E11105       |
| RCEP C | 2024    | 2024           | 0             | C!F11105       |
| RCEP C | 2025    | 2025           | 0             | C!G11105       |
| RCEP C | 2026    | 2026           | 0             | C!H11105       |

| FTA    | Période | Année | Valeur source | Source    |
|--------|---------|-------|---------------|-----------|
| RCEP C | 2027    | 2027  | 0             | C!I11105  |
| RCEP D | 2022    | 2022  | 0             | D!D11104  |
| RCEP D | 2023    | 2023  | 0             | D!E11104  |
| RCEP D | 2024    | 2024  | 0             | D!F11104  |
| RCEP D | 2025    | 2025  | 0             | D!G11104  |
| RCEP D | 2026    | 2026  | 0             | D!H11104  |
| RCEP D | 2027    | 2027  | 0             | D!I11104  |
| RCEP E | 2022    | 2022  | 0             | E!D11108  |
| RCEP E | 2023    | 2023  | 0             | E!E11108  |
| RCEP E | 2024    | 2024  | 0             | E!F11108  |
| RCEP E | 2025    | 2025  | 0             | E!G11108  |
| RCEP E | 2026    | 2026  | 0             | E!H11108  |
| RCEP E | 2027    | 2027  | 0             | E!I11108  |
| RCEP F | 2022    | 2022  | 0             | F!D11105  |
| RCEP F | 2023    | 2023  | 0             | F!E11105  |
| RCEP F | 2024    | 2024  | 0             | F!F11105  |
| RCEP F | 2025    | 2025  | 0             | F!G11105  |
| RCEP F | 2026    | 2026  | 0             | F!H11105  |
| RCEP F | 2027    | 2027  | 0             | F!I11105  |
| VIFTA  | 2024    | 2024  | 3.3           | VI!F10286 |
| VIFTA  | 2025    | 2025  | 1.7           | VI!G10286 |
| VIFTA  | 2026    | 2026  | 0             | VI!H10286 |
| VIFTA  | 2027    | 2027  | 0             | VI!I10286 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                   | Données liées                                                                            | Référence juridique            | Action recommandée                                                                                       | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                   | Texte cité dans la source ; validité non vérifiée |
| 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.                                                                         | Texte cité dans la source ; validité non vérifiée |
| DOC-004        | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): SPHH không phải KTNN về CL khi NK (01/2021/TT-BLĐTĐBXH)                                                     |                                                                                          | 01/2021/TT-BLĐTĐBXH            | Read the referenced instruments.                                                                         | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 7309.00 has 4 lines; 7309.00.99 is distinguished from its siblings by: Other.                                                      | 7309.00.11 Lined or heat-insulated; 7309.00.19 Other; 7309.00.91 Lined or heat-insulated | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire                 |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| 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).          | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7309.00.99. This does NOT mean there is no risk.                                                  |                                                                                          |                                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 7309.00.99 was checked against BT2026 (cell BT2026!N11745), 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. | Vérifié par rapport au fichier tarifaire source   |

Politique de l'article

| Politique de l'article                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| 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-BLĐT BXH)                                                     |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.