Vietnam Tariff Intelligence

# Détail du SH 8309.90.60

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|---|---|
| **Code SH** | 8309.90.60 |
| **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: / - - Aerosol can ends, of tinplate |
| **Unité** | kg/chiếc |
| **Généré le** | 04/11/2026 22:43:22 |
| **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** | https://vietnamtariff.com/hs-code/83099060/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12678 |
| Préférentiel (NPF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12678 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12678 |
| 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 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 |
| 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 |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | Tarif consolidé 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!E12046 |
| ATIGA | 2022 | 2022 | 0 | AT!E11989 |
| ATIGA | 2023 | 2023 | 0 | AT!F11989 |
| ATIGA | 2024 | 2024 | 0 | AT!G11989 |
| ATIGA | 2025 | 2025 | 0 | AT!H11989 |
| ATIGA | 2026 | 2026 | 0 | AT!I11989 |
| ATIGA | 2027 | 2027 | 0 | AT!J11989 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E12041 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F12041 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G12041 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H12041 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I12041 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J12041 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E12042 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F12042 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G12042 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H12042 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I12042 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J12042 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F12045 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11995 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F12001 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G12001 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H12001 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I12001 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J12001 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K12001 |
| VKFTA | 2022 | 2022 | 0 | VK!E12034 |
| VKFTA | 2023 | 2023 | 0 | VK!F12034 |
| VKFTA | 2024 | 2024 | 0 | VK!G12034 |
| VKFTA | 2025 | 2025 | 0 | VK!H12034 |
| VKFTA | 2026 | 2026 | 0 | VK!I12034 |
| VKFTA | 2027 | 2027 | 0 | VK!J12034 |
| VCFTA | 2022 | 2022 | 3 | VC!D12079 |
| VCFTA | 2023 | 2023 | 1 | VC!E12079 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F12079 |
| VCFTA | 2025 | 2025 | 0 | VC!G12079 |
| VCFTA | 2026 | 2026 | 0 | VC!H12079 |
| VCFTA | 2027 | 2027 | 0 | VC!I12079 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D12064 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E12064 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F12064 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G12064 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H12064 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I12064 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D12064 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E12064 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F12064 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G12064 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H12064 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I12064 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D12081 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E12081 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F12081 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G12081 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H12081 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I12081 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D12080 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E12080 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F12080 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G12080 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H12080 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I12080 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D12027 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E12027 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F12027 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G12027 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H12027 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I12027 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J12027 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D12064 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E12064 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F12064 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G12064 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H12064 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I12064 |
| RCEP B | 2022 | 2022 | 0 | B!D12064 |
| RCEP B | 2023 | 2023 | 0 | B!E12064 |
| RCEP B | 2024 | 2024 | 0 | B!F12064 |
| RCEP B | 2025 | 2025 | 0 | B!G12064 |
| RCEP B | 2026 | 2026 | 0 | B!H12064 |
| RCEP B | 2027 | 2027 | 0 | B!I12064 |
| RCEP C | 2022 | 2022 | 0 | C!D12064 |
| RCEP C | 2023 | 2023 | 0 | C!E12064 |
| RCEP C | 2024 | 2024 | 0 | C!F12064 |
| RCEP C | 2025 | 2025 | 0 | C!G12064 |
| RCEP C | 2026 | 2026 | 0 | C!H12064 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I12064 |
| RCEP D | 2022 | 2022 | 0 | D!D12063 |
| RCEP D | 2023 | 2023 | 0 | D!E12063 |
| RCEP D | 2024 | 2024 | 0 | D!F12063 |
| RCEP D | 2025 | 2025 | 0 | D!G12063 |
| RCEP D | 2026 | 2026 | 0 | D!H12063 |
| RCEP D | 2027 | 2027 | 0 | D!I12063 |
| RCEP E | 2022 | 2022 | 0 | E!D12067 |
| RCEP E | 2023 | 2023 | 0 | E!E12067 |
| RCEP E | 2024 | 2024 | 0 | E!F12067 |
| RCEP E | 2025 | 2025 | 0 | E!G12067 |
| RCEP E | 2026 | 2026 | 0 | E!H12067 |
| RCEP E | 2027 | 2027 | 0 | E!I12067 |
| RCEP F | 2022 | 2022 | 0 | F!D12064 |
| RCEP F | 2023 | 2023 | 0 | F!E12064 |
| RCEP F | 2024 | 2024 | 0 | F!F12064 |
| RCEP F | 2025 | 2025 | 0 | F!G12064 |
| RCEP F | 2026 | 2026 | 0 | F!H12064 |
| RCEP F | 2027 | 2027 | 0 | F!I12064 |
| VIFTA | 2024 | 2024 | 12,9 | VI!F11152 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G11152 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H11152 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I11152 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8309.90 has 9 lines; 8309.90.60 is distinguished from its siblings by: Aerosol can ends, of tinplate. | 8309.90.10 Capsules for bottles; 8309.90.20 Top ends of aluminium cans; 8309.90.70 Other caps for cans; 8309.90.81 Bottle caps; screw caps; 8309.90.89 Other; 8309.90.91 Bottle caps; screw caps | 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 8309.90.60. 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 15% for 8309.90.60 was checked against BT2026 (cell BT2026!N12678), 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 |

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.