

## HS 7310.29.91 detail

|                     |                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7310.29.91                                                                                                                                                                                                                                                                                                                                                   |
| Description         | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment / - Of a capacity of less than 50 l: / - - Other: / - - - Other: / - - - - Of tinsplate |
| Unit                | kg/chiếc                                                                                                                                                                                                                                                                                                                                                     |
| Generated           | 31/10/2026 18:23:21                                                                                                                                                                                                                                                                                                                                          |
| 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://vietnamtariff.com/hs-code/73102991/">https://vietnamtariff.com/hs-code/73102991/</a>                                                                                                                                                                                                                                                        |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 15           | 15%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11765 |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11765 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11765 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0 (-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0       | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0       | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0(-ID)  | 0% (except ID)    | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0       | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex B)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0       | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |

|         |   |         |                        |                       |                       |                |               |
|---------|---|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 7 | 7%      | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E11108 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11051 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F11051 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G11051 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H11051 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I11051 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J11051 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E11103 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11103 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11103 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11103 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11103   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11103   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11104   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11104   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11104   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11104   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11104   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11104   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11107   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11057 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11063   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11063   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11063   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11063   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11063   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11063   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11094   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F11094   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G11094   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H11094   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I11094   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J11094   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D11141   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E11141   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F11141   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G11141   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H11141    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11141    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11126   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11126   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11126   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11126   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11126   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11126   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D11126   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E11126   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F11126   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G11126   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H11126   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11126   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D11143 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E11143 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F11143 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G11143 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H11143 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I11143 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D11142   |
| UKVFTA  | 2023   | 2023 | 3,3          | UKV!E11142   |
| UKVFTA  | 2024   | 2024 | 1,6          | UKV!F11142   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G11142   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H11142   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I11142   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11089   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11089   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11089   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11089   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11089   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11089   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11089   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11126 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11126 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11126 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11126 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11126 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11126 |
| RCEP B | 2022   | 2022           | 0            | B!D11126       |
| RCEP B | 2023   | 2023           | 0            | B!E11126       |
| RCEP B | 2024   | 2024           | 0            | B!F11126       |
| RCEP B | 2025   | 2025           | 0            | B!G11126       |
| RCEP B | 2026   | 2026           | 0            | B!H11126       |
| RCEP B | 2027   | 2027           | 0            | B!I11126       |
| RCEP C | 2022   | 2022           | 0            | C!D11126       |
| RCEP C | 2023   | 2023           | 0            | C!E11126       |
| RCEP C | 2024   | 2024           | 0            | C!F11126       |
| RCEP C | 2025   | 2025           | 0            | C!G11126       |
| RCEP C | 2026   | 2026           | 0            | C!H11126       |
| RCEP C | 2027   | 2027           | 0            | C!I11126       |
| RCEP D | 2022   | 2022           | 0            | D!D11125       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E11125  |
| RCEP D | 2024   | 2024 | 0            | D!F11125  |
| RCEP D | 2025   | 2025 | 0            | D!G11125  |
| RCEP D | 2026   | 2026 | 0            | D!H11125  |
| RCEP D | 2027   | 2027 | 0            | D!I11125  |
| RCEP E | 2022   | 2022 | 0            | E!D11129  |
| RCEP E | 2023   | 2023 | 0            | E!E11129  |
| RCEP E | 2024   | 2024 | 0            | E!F11129  |
| RCEP E | 2025   | 2025 | 0            | E!G11129  |
| RCEP E | 2026   | 2026 | 0            | E!H11129  |
| RCEP E | 2027   | 2027 | 0            | E!I11129  |
| RCEP F | 2022   | 2022 | 0            | F!D11126  |
| RCEP F | 2023   | 2023 | 0            | F!E11126  |
| RCEP F | 2024   | 2024 | 0            | F!F11126  |
| RCEP F | 2025   | 2025 | 0            | F!G11126  |
| RCEP F | 2026   | 2026 | 0            | F!H11126  |
| RCEP F | 2027   | 2027 | 0            | F!I11126  |
| VIFTA  | 2024   | 2024 | 9            | VI!F10306 |
| VIFTA  | 2025   | 2025 | 8            | VI!G10306 |
| VIFTA  | 2026   | 2026 | 7            | VI!H10306 |
| VIFTA  | 2027   | 2027 | 6            | VI!I10306 |

### 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 7310.29 has 5 lines; 7310.29.91 is distinguished from its siblings by: Of tinsplate.                                               | 7310.29.11 Of tinsplate; 7310.29.19 Other; 7310.29.92 Other casting, forging or stamping, in the rough state; 7310.29.99 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                     |
| 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 7310.29.91. 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 10% for 7310.29.91 was checked against BT2026 (cell BT2026!N11765), 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.