Vietnam Tariff Intelligence

HS 7311.00.23 detail

HS code	7311.00.23
Description	Containers for compressed or liquefied gas, of iron or steel / - Seamless steel cylinders: / - - Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)
Unit	kg/chiếc
Generated	04/11/2026 12:13:43
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://vietnamtariff.com/hs-code/73110023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11772
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N11772
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11772
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KH)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E11116
ATIGA	2022	2022	0	AT!E11059
ATIGA	2023	2023	0	AT!F11059
ATIGA	2024	2024	0	AT!G11059
ATIGA	2025	2025	0	AT!H11059
ATIGA	2026	2026	0	AT!I11059
ATIGA	2027	2027	0	AT!J11059
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11111
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11111
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11111

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11111
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11111
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11111
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11112
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11112
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11112
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11112
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11112
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11112
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11115
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11065
AIFTA	30/12/2022	2022	0	AI!F11071
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11071
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11071
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11071
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11071
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11071
VKFTA	2022	2022	0	VK!E11102
VKFTA	2023	2023	0	VK!F11102
VKFTA	2024	2024	0	VK!G11102
VKFTA	2025	2025	0	VK!H11102
VKFTA	2026	2026	0	VK!I11102
VKFTA	2027	2027	0	VK!J11102
VCFTA	2022	2022	3	VC!D11149
VCFTA	2023	2023	2	VC!E11149
VCFTA	2024	2024	0	VC!F11149

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11149
VCFTA	2026	2026	0	VC!H11149
VCFTA	2027	2027	0	VC!I11149
VN-EAEU	2022	2022	0	EAV!D11134
VN-EAEU	2023	2023	0	EAV!E11134
VN-EAEU	2024	2024	0	EAV!F11134
VN-EAEU	2025	2025	0	EAV!G11134
VN-EAEU	2026	2026	0	EAV!H11134
VN-EAEU	2027	2027	0	EAV!I11134
AHKFTA	2022	2022	12	AKH!D11134
AHKFTA	2023	2023	8	AKH!E11134
AHKFTA	2024	2024	8	AKH!F11134
AHKFTA	2025	2025	4	AKH!G11134
AHKFTA	2026	2026	4	AKH!H11134
AHKFTA	2027	2027	0	AKH!I11134
EVFTA	2022	2022	8,5	EV-NK!D11151
EVFTA	2023	2023	5,6	EV-NK!E11151
EVFTA	2024	2024	2,8	EV-NK!F11151
EVFTA	2025	2025	0	EV-NK!G11151
EVFTA	2026	2026	0	EV-NK!H11151
EVFTA	2027	2027	0	EV-NK!I11151
UKVFTA	2022	2022	8,5	UKV!D11150
UKVFTA	2023	2023	5,6	UKV!E11150
UKVFTA	2024	2024	2,8	UKV!F11150
UKVFTA	2025	2025	0	UKV!G11150
UKVFTA	2026	2026	0	UKV!H11150

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11150
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11097
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11097
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11097
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11097
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11097
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11097
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11097
RCEP A	2022	2022	0	RCEPT-A!D11134
RCEP A	2023	2023	0	RCEPT-A!E11134
RCEP A	2024	2024	0	RCEPT-A!F11134
RCEP A	2025	2025	0	RCEPT-A!G11134
RCEP A	2026	2026	0	RCEPT-A!H11134
RCEP A	2027	2027	0	RCEPT-A!I11134
RCEP B	2022	2022	0	B!D11134
RCEP B	2023	2023	0	B!E11134
RCEP B	2024	2024	0	B!F11134
RCEP B	2025	2025	0	B!G11134
RCEP B	2026	2026	0	B!H11134
RCEP B	2027	2027	0	B!I11134
RCEP C	2022	2022	0	C!D11134
RCEP C	2023	2023	0	C!E11134
RCEP C	2024	2024	0	C!F11134
RCEP C	2025	2025	0	C!G11134
RCEP C	2026	2026	0	C!H11134
RCEP C	2027	2027	0	C!I11134

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11133
RCEP D	2023	2023	0	D!E11133
RCEP D	2024	2024	0	D!F11133
RCEP D	2025	2025	0	D!G11133
RCEP D	2026	2026	0	D!H11133
RCEP D	2027	2027	0	D!I11133
RCEP E	2022	2022	0	E!D11137
RCEP E	2023	2023	0	E!E11137
RCEP E	2024	2024	0	E!F11137
RCEP E	2025	2025	0	E!G11137
RCEP E	2026	2026	0	E!H11137
RCEP E	2027	2027	0	E!I11137
RCEP F	2022	2022	0	F!D11134
RCEP F	2023	2023	0	F!E11134
RCEP F	2024	2024	0	F!F11134
RCEP F	2025	2025	0	F!G11134
RCEP F	2026	2026	0	F!H11134
RCEP F	2027	2027	0	F!I11134
VIFTA	2024	2024	18	VI!F10313
VIFTA	2025	2025	16	VI!G10313
VIFTA	2026	2026	14	VI!H10313
VIFTA	2027	2027	12	VI!I10313

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 7311.00 has 12 lines; 7311.00.23 is distinguished from its siblings by: Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG).	7311.00.21 Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG); 7311.00.22 Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG); 7311.00.24 Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG); 7311.00.25 Other, for Liquefied Petroleum Gas (LPG); 7311.00.26 Other, of a capacity of less than 30 l; 7311.00.27 Other, of a capacity of 30 l or more, but less than 110 l	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 7311.00.23. 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 20% for 7311.00.23 was checked against BT2026 (cell BT2026!N11772), 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.