Vietnam Tariff Intelligence

HS 7311.00.24 detail

HS code	7311.00.24
Description	Containers for compressed or liquefied gas, of iron or steel / - Seamless steel cylinders: / - - Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)
Unit	kg/chiếc
Generated	02/11/2026 20:36:40
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/73110024/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11773
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11773
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	3.5	3.5%	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!E11117
ATIGA	2022	2022	0	AT!E11060
ATIGA	2023	2023	0	AT!F11060
ATIGA	2024	2024	0	AT!G11060
ATIGA	2025	2025	0	AT!H11060
ATIGA	2026	2026	0	AT!I11060
ATIGA	2027	2027	0	AT!J11060
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11112
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11112
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11112

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11112
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11112
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11112
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11113
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11113
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11113
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11113
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11113
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11113
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11116
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11066
AIFTA	30/12/2022	2022	0	AI!F11072
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11072
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11072
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11072
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11072
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11072
VKFTA	2022	2022	0	VK!E11103
VKFTA	2023	2023	0	VK!F11103
VKFTA	2024	2024	0	VK!G11103
VKFTA	2025	2025	0	VK!H11103
VKFTA	2026	2026	0	VK!I11103
VKFTA	2027	2027	0	VK!J11103
VCFTA	2022	2022	5	VC!D11150
VCFTA	2023	2023	5	VC!E11150
VCFTA	2024	2024	0	VC!F11150

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11150
VCFTA	2026	2026	0	VC!H11150
VCFTA	2027	2027	0	VC!I11150
VN-EAEU	2022	2022	0	EAV!D11135
VN-EAEU	2023	2023	0	EAV!E11135
VN-EAEU	2024	2024	0	EAV!F11135
VN-EAEU	2025	2025	0	EAV!G11135
VN-EAEU	2026	2026	0	EAV!H11135
VN-EAEU	2027	2027	0	EAV!I11135
AHKFTA	2022	2022	0	AKH!D11135
AHKFTA	2023	2023	0	AKH!E11135
AHKFTA	2024	2024	0	AKH!F11135
AHKFTA	2025	2025	0	AKH!G11135
AHKFTA	2026	2026	0	AKH!H11135
AHKFTA	2027	2027	0	AKH!I11135
EVFTA	2022	2022	2,5	EV-NK!D11152
EVFTA	2023	2023	1,6	EV-NK!E11152
EVFTA	2024	2024	0,8	EV-NK!F11152
EVFTA	2025	2025	0	EV-NK!G11152
EVFTA	2026	2026	0	EV-NK!H11152
EVFTA	2027	2027	0	EV-NK!I11152
UKVFTA	2022	2022	2,5	UKV!D11151
UKVFTA	2023	2023	1,6	UKV!E11151
UKVFTA	2024	2024	0,8	UKV!F11151
UKVFTA	2025	2025	0	UKV!G11151
UKVFTA	2026	2026	0	UKV!H11151

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11151
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11098
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11098
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11098
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11098
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11098
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11098
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11098
RCEP A	2022	2022	0	RCEPT-A!D11135
RCEP A	2023	2023	0	RCEPT-A!E11135
RCEP A	2024	2024	0	RCEPT-A!F11135
RCEP A	2025	2025	0	RCEPT-A!G11135
RCEP A	2026	2026	0	RCEPT-A!H11135
RCEP A	2027	2027	0	RCEPT-A!I11135
RCEP B	2022	2022	0	B!D11135
RCEP B	2023	2023	0	B!E11135
RCEP B	2024	2024	0	B!F11135
RCEP B	2025	2025	0	B!G11135
RCEP B	2026	2026	0	B!H11135
RCEP B	2027	2027	0	B!I11135
RCEP C	2022	2022	0	C!D11135
RCEP C	2023	2023	0	C!E11135
RCEP C	2024	2024	0	C!F11135
RCEP C	2025	2025	0	C!G11135
RCEP C	2026	2026	0	C!H11135
RCEP C	2027	2027	0	C!I11135

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11134
RCEP D	2023	2023	0	D!E11134
RCEP D	2024	2024	0	D!F11134
RCEP D	2025	2025	0	D!G11134
RCEP D	2026	2026	0	D!H11134
RCEP D	2027	2027	0	D!I11134
RCEP E	2022	2022	0	E!D11138
RCEP E	2023	2023	0	E!E11138
RCEP E	2024	2024	0	E!F11138
RCEP E	2025	2025	0	E!G11138
RCEP E	2026	2026	0	E!H11138
RCEP E	2027	2027	0	E!I11138
RCEP F	2022	2022	0	F!D11135
RCEP F	2023	2023	0	F!E11135
RCEP F	2024	2024	0	F!F11135
RCEP F	2025	2025	0	F!G11135
RCEP F	2026	2026	0	F!H11135
RCEP F	2027	2027	0	F!I11135
VIFTA	2024	2024	4,5	VI!F10314
VIFTA	2025	2025	4	VI!G10314
VIFTA	2026	2026	3.5	VI!H10314
VIFTA	2027	2027	3	VI!I10314

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; 7311.00.24 is distinguished from its siblings by: Of a capacity of 30 l or more, but less than 110 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); 7311.00.23 Of a capacity of less than 30 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 7311.00.24. 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 5% for 7311.00.24 was checked against BT2026 (cell BT2026!N11773), 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.