

## HS 7311.00.91 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 7311.00.91                                                                                                      |
| Description         | Containers for compressed or liquefied gas, of iron or steel / - Other: / - - Of a capacity not exceeding 7.3 l |
| Unit                | kg/chiếc                                                                                                        |
| Generated           | 01/11/2026 08:34:50                                                                                             |
| 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/73110091/">https://vietnamtariff.com/hs-code/73110091/</a>           |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 25.5         | 25.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11779 |
| Preferential (MFN)   | 17           | 17%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N11779 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q11779 |
| 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 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, ID)   | 0% (except KH, ID) | 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  | 3            | 3%      | Consolidated BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 11.9         | 11.9%   | 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!E11123 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11066 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F11066 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G11066 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H11066 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I11066 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J11066 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E11118 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11118 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11118 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11118   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11118   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11118   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11119   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11119   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11119   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11119   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11119   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11119   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11122   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11072 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11078   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11078   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11078   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11078   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11078   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11078   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11109   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F11109   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G11109   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H11109   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I11109   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J11109   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D11156   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E11156   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F11156   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G11156    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11156    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11156    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11141   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11141   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11141   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11141   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11141   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11141   |
| AHKFTA  | 2022   | 2022 | 10           | AKH!D11141   |
| AHKFTA  | 2023   | 2023 | 7            | AKH!E11141   |
| AHKFTA  | 2024   | 2024 | 7            | AKH!F11141   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G11141   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H11141   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11141   |
| EVFTA   | 2022   | 2022 | 8,5          | EV-NK!D11158 |
| EVFTA   | 2023   | 2023 | 5,6          | EV-NK!E11158 |
| EVFTA   | 2024   | 2024 | 2,8          | EV-NK!F11158 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G11158 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H11158 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I11158 |
| UKVFTA  | 2022   | 2022 | 8,5          | UKV!D11157   |
| UKVFTA  | 2023   | 2023 | 5,6          | UKV!E11157   |
| UKVFTA  | 2024   | 2024 | 2,8          | UKV!F11157   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G11157   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H11157   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I11157     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11104   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11104   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11104   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11104   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11104   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11104   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11104   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11141 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11141 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11141 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11141 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11141 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11141 |
| RCEP B | 2022   | 2022           | 0            | B!D11141       |
| RCEP B | 2023   | 2023           | 0            | B!E11141       |
| RCEP B | 2024   | 2024           | 0            | B!F11141       |
| RCEP B | 2025   | 2025           | 0            | B!G11141       |
| RCEP B | 2026   | 2026           | 0            | B!H11141       |
| RCEP B | 2027   | 2027           | 0            | B!I11141       |
| RCEP C | 2022   | 2022           | 0            | C!D11141       |
| RCEP C | 2023   | 2023           | 0            | C!E11141       |
| RCEP C | 2024   | 2024           | 0            | C!F11141       |
| RCEP C | 2025   | 2025           | 0            | C!G11141       |
| RCEP C | 2026   | 2026           | 0            | C!H11141       |
| RCEP C | 2027   | 2027           | 0            | C!I11141       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 0            | D!D11140  |
| RCEP D | 2023   | 2023 | 0            | D!E11140  |
| RCEP D | 2024   | 2024 | 0            | D!F11140  |
| RCEP D | 2025   | 2025 | 0            | D!G11140  |
| RCEP D | 2026   | 2026 | 0            | D!H11140  |
| RCEP D | 2027   | 2027 | 0            | D!I11140  |
| RCEP E | 2022   | 2022 | 0            | E!D11144  |
| RCEP E | 2023   | 2023 | 0            | E!E11144  |
| RCEP E | 2024   | 2024 | 0            | E!F11144  |
| RCEP E | 2025   | 2025 | 0            | E!G11144  |
| RCEP E | 2026   | 2026 | 0            | E!H11144  |
| RCEP E | 2027   | 2027 | 0            | E!I11144  |
| RCEP F | 2022   | 2022 | 0            | F!D11141  |
| RCEP F | 2023   | 2023 | 0            | F!E11141  |
| RCEP F | 2024   | 2024 | 0            | F!F11141  |
| RCEP F | 2025   | 2025 | 0            | F!G11141  |
| RCEP F | 2026   | 2026 | 0            | F!H11141  |
| RCEP F | 2027   | 2027 | 0            | F!I11141  |
| VIFTA  | 2024   | 2024 | 15,3         | VI!F10320 |
| VIFTA  | 2025   | 2025 | 13.6         | VI!G10320 |
| VIFTA  | 2026   | 2026 | 11.9         | VI!H10320 |
| VIFTA  | 2027   | 2027 | 10.2         | VI!I10320 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                      |                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |                                                                                                 |                                                   |
|---------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.          | Instrument cited in source; validity not verified |
| 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 |
| DOC-004 | YELLOW | Other item policy                                    | Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 01/2021/TT-BLĐTBXH             | 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; 7311.00.91 is distinguished from its siblings by: Of a capacity not exceeding 7.3 l.                         | 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); 7311.00.24 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 | 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 7311.00.91. 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 17% for 7311.00.91 was checked against BT2026 (cell BT2026!N11779), 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) |
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)                                             |
| SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)                                                            |

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.