Vietnam Tariff Intelligence

HS 8609.00.10 detail

HS code	8609.00.10
Description	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport / - Of base metal
Unit	chiếc
Generated	09/11/2026 21:57:19
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/86090010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16255
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16255
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16255
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	0	0%	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!E15572
ATIGA	2022	2022	0	AT!E15501
ATIGA	2023	2023	0	AT!F15501
ATIGA	2024	2024	0	AT!G15501
ATIGA	2025	2025	0	AT!H15501
ATIGA	2026	2026	0	AT!I15501
ATIGA	2027	2027	0	AT!J15501
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15557
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15557
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15557

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15557
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15557
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15557
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15558
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15558
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15558
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15558
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15558
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15558
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15559
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15507
AIFTA	30/12/2022	2022	0	AI!F15515
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15515
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15515
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15515
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15515
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15515
VKFTA	2022	2022	0	VK!E15555
VKFTA	2023	2023	0	VK!F15555
VKFTA	2024	2024	0	VK!G15555
VKFTA	2025	2025	0	VK!H15555
VKFTA	2026	2026	0	VK!I15555
VKFTA	2027	2027	0	VK!J15555
VCFTA	2022	2022	0	VC!D15617
VCFTA	2023	2023	0	VC!E15617
VCFTA	2024	2024	0	VC!F15617

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15617
VCFTA	2026	2026	0	VC!H15617
VCFTA	2027	2027	0	VC!I15617
VN-EAEU	2022	2022	0	EAV!D15591
VN-EAEU	2023	2023	0	EAV!E15591
VN-EAEU	2024	2024	0	EAV!F15591
VN-EAEU	2025	2025	0	EAV!G15591
VN-EAEU	2026	2026	0	EAV!H15591
VN-EAEU	2027	2027	0	EAV!I15591
AHKFTA	2022	2022	0	AKH!D15594
AHKFTA	2023	2023	0	AKH!E15594
AHKFTA	2024	2024	0	AKH!F15594
AHKFTA	2025	2025	0	AKH!G15594
AHKFTA	2026	2026	0	AKH!H15594
AHKFTA	2027	2027	0	AKH!I15594
EVFTA	2022	2022	0	EV-NK!D15600
EVFTA	2023	2023	0	EV-NK!E15600
EVFTA	2024	2024	0	EV-NK!F15600
EVFTA	2025	2025	0	EV-NK!G15600
EVFTA	2026	2026	0	EV-NK!H15600
EVFTA	2027	2027	0	EV-NK!I15600
UKVFTA	2022	2022	0	UKV!D15599
UKVFTA	2023	2023	0	UKV!E15599
UKVFTA	2024	2024	0	UKV!F15599
UKVFTA	2025	2025	0	UKV!G15599
UKVFTA	2026	2026	0	UKV!H15599

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15599
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15588
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15588
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15588
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15588
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15588
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15588
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15588
RCEP A	2022	2022	0	RCEPT-A!D15582
RCEP A	2023	2023	0	RCEPT-A!E15582
RCEP A	2024	2024	0	RCEPT-A!F15582
RCEP A	2025	2025	0	RCEPT-A!G15582
RCEP A	2026	2026	0	RCEPT-A!H15582
RCEP A	2027	2027	0	RCEPT-A!I15582
RCEP B	2022	2022	0	B!D15582
RCEP B	2023	2023	0	B!E15582
RCEP B	2024	2024	0	B!F15582
RCEP B	2025	2025	0	B!G15582
RCEP B	2026	2026	0	B!H15582
RCEP B	2027	2027	0	B!I15582
RCEP C	2022	2022	0	C!D15582
RCEP C	2023	2023	0	C!E15582
RCEP C	2024	2024	0	C!F15582
RCEP C	2025	2025	0	C!G15582
RCEP C	2026	2026	0	C!H15582
RCEP C	2027	2027	0	C!I15582

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15581
RCEP D	2023	2023	0	D!E15581
RCEP D	2024	2024	0	D!F15581
RCEP D	2025	2025	0	D!G15581
RCEP D	2026	2026	0	D!H15581
RCEP D	2027	2027	0	D!I15581
RCEP E	2022	2022	0	E!D15585
RCEP E	2023	2023	0	E!E15585
RCEP E	2024	2024	0	E!F15585
RCEP E	2025	2025	0	E!G15585
RCEP E	2026	2026	0	E!H15585
RCEP E	2027	2027	0	E!I15585
RCEP F	2022	2022	0	F!D15582
RCEP F	2023	2023	0	F!E15582
RCEP F	2024	2024	0	F!F15582
RCEP F	2025	2025	0	F!G15582
RCEP F	2026	2026	0	F!H15582
RCEP F	2027	2027	0	F!I15582
VIFTA	2024	2024	0	VI!F14533
VIFTA	2025	2025	0	VI!G14533
VIFTA	2026	2026	0	VI!H14533
VIFTA	2027	2027	0	VI!I14533

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8609.00 has 2 lines; 8609.00.10 is distinguished from its siblings by: Of base metal.	8609.00.90 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 8609.00.10. 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 0% for 8609.00.10 was checked against BT2026 (cell BT2026!N16255), 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

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.