Vietnam Tariff Intelligence

HS 7310.21.19 detail

HS code	7310.21.19
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: / - - Cans which are to be closed by soldering or crimping: / - - - Of a capacity of less than 1 l: / - - - - Other
Unit	kg/chiếc
Generated	07/11/2026 19:22:02
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/73102119/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11756
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11756
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11756
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-ID)	0% (except 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
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	8.6	8.6%	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!E11099

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11042
ATIGA	2023	2023	0	AT!F11042
ATIGA	2024	2024	0	AT!G11042
ATIGA	2025	2025	0	AT!H11042
ATIGA	2026	2026	0	AT!I11042
ATIGA	2027	2027	0	AT!J11042
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11094
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11094
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11094
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11094
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11094
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11094
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11095
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11095
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11095
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11095
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11095
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11095
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11098
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11048
AIFTA	30/12/2022	2022	0	AI!F11054
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11054
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11054
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11054
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11054
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11054

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11085
VKFTA	2023	2023	0	VK!F11085
VKFTA	2024	2024	0	VK!G11085
VKFTA	2025	2025	0	VK!H11085
VKFTA	2026	2026	0	VK!I11085
VKFTA	2027	2027	0	VK!J11085
VCFTA	2022	2022	3	VC!D11132
VCFTA	2023	2023	1	VC!E11132
VCFTA	2024	2024	0	VC!F11132
VCFTA	2025	2025	0	VC!G11132
VCFTA	2026	2026	0	VC!H11132
VCFTA	2027	2027	0	VC!I11132
VN-EAEU	2022	2022	0	EAV!D11117
VN-EAEU	2023	2023	0	EAV!E11117
VN-EAEU	2024	2024	0	EAV!F11117
VN-EAEU	2025	2025	0	EAV!G11117
VN-EAEU	2026	2026	0	EAV!H11117
VN-EAEU	2027	2027	0	EAV!I11117
AHKFTA	2022	2022	9	AKH!D11117
AHKFTA	2023	2023	6	AKH!E11117
AHKFTA	2024	2024	6	AKH!F11117
AHKFTA	2025	2025	3	AKH!G11117
AHKFTA	2026	2026	3	AKH!H11117
AHKFTA	2027	2027	0	AKH!I11117
EVFTA	2022	2022	6	EV-NK!D11134
EVFTA	2023	2023	4	EV-NK!E11134

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2	EV-NK!F11134
EVFTA	2025	2025	0	EV-NK!G11134
EVFTA	2026	2026	0	EV-NK!H11134
EVFTA	2027	2027	0	EV-NK!I11134
UKVFTA	2022	2022	6	UKV!D11133
UKVFTA	2023	2023	4	UKV!E11133
UKVFTA	2024	2024	2	UKV!F11133
UKVFTA	2025	2025	0	UKV!G11133
UKVFTA	2026	2026	0	UKV!H11133
UKVFTA	2027	2027	0	UKV!I11133
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11080
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11080
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11080
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11080
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11080
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11080
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11080
RCEP A	2022	2022	0	RCEPT-A!D11117
RCEP A	2023	2023	0	RCEPT-A!E11117
RCEP A	2024	2024	0	RCEPT-A!F11117
RCEP A	2025	2025	0	RCEPT-A!G11117
RCEP A	2026	2026	0	RCEPT-A!H11117
RCEP A	2027	2027	0	RCEPT-A!I11117
RCEP B	2022	2022	0	B!D11117
RCEP B	2023	2023	0	B!E11117
RCEP B	2024	2024	0	B!F11117

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11117
RCEP B	2026	2026	0	B!H11117
RCEP B	2027	2027	0	B!I11117
RCEP C	2022	2022	0	C!D11117
RCEP C	2023	2023	0	C!E11117
RCEP C	2024	2024	0	C!F11117
RCEP C	2025	2025	0	C!G11117
RCEP C	2026	2026	0	C!H11117
RCEP C	2027	2027	0	C!I11117
RCEP D	2022	2022	0	D!D11116
RCEP D	2023	2023	0	D!E11116
RCEP D	2024	2024	0	D!F11116
RCEP D	2025	2025	0	D!G11116
RCEP D	2026	2026	0	D!H11116
RCEP D	2027	2027	0	D!I11116
RCEP E	2022	2022	0	E!D11120
RCEP E	2023	2023	0	E!E11120
RCEP E	2024	2024	0	E!F11120
RCEP E	2025	2025	0	E!G11120
RCEP E	2026	2026	0	E!H11120
RCEP E	2027	2027	0	E!I11120
RCEP F	2022	2022	0	F!D11117
RCEP F	2023	2023	0	F!E11117
RCEP F	2024	2024	0	F!F11117
RCEP F	2025	2025	0	F!G11117
RCEP F	2026	2026	0	F!H11117

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11117
VIFTA	2024	2024	12.9	VI!F10297
VIFTA	2025	2025	10.7	VI!G10297
VIFTA	2026	2026	8.6	VI!H10297
VIFTA	2027	2027	6.4	VI!I10297

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 7310.21 has 4 lines; 7310.21.19 is distinguished from its siblings by: Other.	7310.21.11 Of tinplate; 7310.21.91 Of tinplate; 7310.21.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7310.21.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7310.21.19	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7310.21.19. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 7310.21.19 was checked against BT2026 (cell BT2026!N11756), 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.