Vietnam Tariff Intelligence

HS 7309.00.91 detail

HS code	7309.00.91
Description	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment / - Other: / - - Lined or heat-insulated
Unit	kg/chiếc
Generated	04/11/2026 08:42:57
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/73090091/

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!K11744
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11744
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11744
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
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	0%	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
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!E11086

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11029
ATIGA	2023	2023	0	AT!F11029
ATIGA	2024	2024	0	AT!G11029
ATIGA	2025	2025	0	AT!H11029
ATIGA	2026	2026	0	AT!I11029
ATIGA	2027	2027	0	AT!J11029
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11081
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11081
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11081
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11081
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11081
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11081
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11082
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11082
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11082
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11082
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11082
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11082
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11085
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11035
AIFTA	30/12/2022	2022	0	AI!F11041
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11041
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11041
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11041
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11041
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11041

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11072
VKFTA	2023	2023	0	VK!F11072
VKFTA	2024	2024	0	VK!G11072
VKFTA	2025	2025	0	VK!H11072
VKFTA	2026	2026	0	VK!I11072
VKFTA	2027	2027	0	VK!J11072
VCFTA	2022	2022	5	VC!D11119
VCFTA	2023	2023	5	VC!E11119
VCFTA	2024	2024	0	VC!F11119
VCFTA	2025	2025	0	VC!G11119
VCFTA	2026	2026	0	VC!H11119
VCFTA	2027	2027	0	VC!I11119
VN-EAEU	2022	2022	0	EAV!D11104
VN-EAEU	2023	2023	0	EAV!E11104
VN-EAEU	2024	2024	0	EAV!F11104
VN-EAEU	2025	2025	0	EAV!G11104
VN-EAEU	2026	2026	0	EAV!H11104
VN-EAEU	2027	2027	0	EAV!I11104
AHKFTA	2022	2022	0	AKH!D11104
AHKFTA	2023	2023	0	AKH!E11104
AHKFTA	2024	2024	0	AKH!F11104
AHKFTA	2025	2025	0	AKH!G11104
AHKFTA	2026	2026	0	AKH!H11104
AHKFTA	2027	2027	0	AKH!I11104
EVFTA	2022	2022	2,5	EV-NK!D11121
EVFTA	2023	2023	1,6	EV-NK!E11121

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F11121
EVFTA	2025	2025	0	EV-NK!G11121
EVFTA	2026	2026	0	EV-NK!H11121
EVFTA	2027	2027	0	EV-NK!I11121
UKVFTA	2022	2022	2,5	UKV!D11120
UKVFTA	2023	2023	1,6	UKV!E11120
UKVFTA	2024	2024	0,8	UKV!F11120
UKVFTA	2025	2025	0	UKV!G11120
UKVFTA	2026	2026	0	UKV!H11120
UKVFTA	2027	2027	0	UKV!I11120
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11067
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11067
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11067
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11067
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11067
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11067
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11067
RCEP A	2022	2022	0	RCEPT-A!D11104
RCEP A	2023	2023	0	RCEPT-A!E11104
RCEP A	2024	2024	0	RCEPT-A!F11104
RCEP A	2025	2025	0	RCEPT-A!G11104
RCEP A	2026	2026	0	RCEPT-A!H11104
RCEP A	2027	2027	0	RCEPT-A!I11104
RCEP B	2022	2022	0	B!D11104
RCEP B	2023	2023	0	B!E11104
RCEP B	2024	2024	0	B!F11104

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11104
RCEP B	2026	2026	0	B!H11104
RCEP B	2027	2027	0	B!I11104
RCEP C	2022	2022	0	C!D11104
RCEP C	2023	2023	0	C!E11104
RCEP C	2024	2024	0	C!F11104
RCEP C	2025	2025	0	C!G11104
RCEP C	2026	2026	0	C!H11104
RCEP C	2027	2027	0	C!I11104
RCEP D	2022	2022	0	D!D11103
RCEP D	2023	2023	0	D!E11103
RCEP D	2024	2024	0	D!F11103
RCEP D	2025	2025	0	D!G11103
RCEP D	2026	2026	0	D!H11103
RCEP D	2027	2027	0	D!I11103
RCEP E	2022	2022	0	E!D11107
RCEP E	2023	2023	0	E!E11107
RCEP E	2024	2024	0	E!F11107
RCEP E	2025	2025	0	E!G11107
RCEP E	2026	2026	0	E!H11107
RCEP E	2027	2027	0	E!I11107
RCEP F	2022	2022	0	F!D11104
RCEP F	2023	2023	0	F!E11104
RCEP F	2024	2024	0	F!F11104
RCEP F	2025	2025	0	F!G11104
RCEP F	2026	2026	0	F!H11104

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11104
VIFTA	2024	2024	4.5	VI!F10285
VIFTA	2025	2025	4	VI!G10285
VIFTA	2026	2026	3.5	VI!H10285
VIFTA	2027	2027	3	VI!I10285

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 không 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 7309.00 has 4 lines; 7309.00.91 is distinguished from its siblings by: Lined or heat-insulated.	7309.00.11 Lined or heat-insulated; 7309.00.19 Other; 7309.00.99 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7309.00.91. 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 5% for 7309.00.91 was checked against BT2026 (cell BT2026!N11744), 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 không 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.