Vietnam Tariff Intelligence

HS 7309.00.99 detail

HS code	7309.00.99
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: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 12:36:46
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/73090099/

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!K11745
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N11745
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11745
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	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!E11087

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11030
ATIGA	2023	2023	0	AT!F11030
ATIGA	2024	2024	0	AT!G11030
ATIGA	2025	2025	0	AT!H11030
ATIGA	2026	2026	0	AT!I11030
ATIGA	2027	2027	0	AT!J11030
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11082
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11082
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11082
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11082
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11082
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11082
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11083
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11083
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11083
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11083
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11083
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11083
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11086
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11036
AIFTA	30/12/2022	2022	0	AI!F11042
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11042
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11042
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11042
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11042
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11042

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11073
VKFTA	2023	2023	0	VK!F11073
VKFTA	2024	2024	0	VK!G11073
VKFTA	2025	2025	0	VK!H11073
VKFTA	2026	2026	0	VK!I11073
VKFTA	2027	2027	0	VK!J11073
VCFTA	2022	2022	5	VC!D11120
VCFTA	2023	2023	5	VC!E11120
VCFTA	2024	2024	0	VC!F11120
VCFTA	2025	2025	0	VC!G11120
VCFTA	2026	2026	0	VC!H11120
VCFTA	2027	2027	0	VC!I11120
VN-EAEU	2022	2022	0	EAV!D11105
VN-EAEU	2023	2023	0	EAV!E11105
VN-EAEU	2024	2024	0	EAV!F11105
VN-EAEU	2025	2025	0	EAV!G11105
VN-EAEU	2026	2026	0	EAV!H11105
VN-EAEU	2027	2027	0	EAV!I11105
AHKFTA	2022	2022	0	AKH!D11105
AHKFTA	2023	2023	0	AKH!E11105
AHKFTA	2024	2024	0	AKH!F11105
AHKFTA	2025	2025	0	AKH!G11105
AHKFTA	2026	2026	0	AKH!H11105
AHKFTA	2027	2027	0	AKH!I11105
EVFTA	2022	2022	2,5	EV-NK!D11122
EVFTA	2023	2023	1,6	EV-NK!E11122

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F11122
EVFTA	2025	2025	0	EV-NK!G11122
EVFTA	2026	2026	0	EV-NK!H11122
EVFTA	2027	2027	0	EV-NK!I11122
UKVFTA	2022	2022	2,5	UKV!D11121
UKVFTA	2023	2023	1,6	UKV!E11121
UKVFTA	2024	2024	0,8	UKV!F11121
UKVFTA	2025	2025	0	UKV!G11121
UKVFTA	2026	2026	0	UKV!H11121
UKVFTA	2027	2027	0	UKV!I11121
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11068
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11068
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11068
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11068
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11068
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11068
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11068
RCEP A	2022	2022	0	RCEPT-A!D11105
RCEP A	2023	2023	0	RCEPT-A!E11105
RCEP A	2024	2024	0	RCEPT-A!F11105
RCEP A	2025	2025	0	RCEPT-A!G11105
RCEP A	2026	2026	0	RCEPT-A!H11105
RCEP A	2027	2027	0	RCEPT-A!I11105
RCEP B	2022	2022	0	B!D11105
RCEP B	2023	2023	0	B!E11105
RCEP B	2024	2024	0	B!F11105

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G11105
RCEP B	2026	2026	0	B!H11105
RCEP B	2027	2027	0	B!I11105
RCEP C	2022	2022	0	C!D11105
RCEP C	2023	2023	0	C!E11105
RCEP C	2024	2024	0	C!F11105
RCEP C	2025	2025	0	C!G11105
RCEP C	2026	2026	0	C!H11105
RCEP C	2027	2027	0	C!I11105
RCEP D	2022	2022	0	D!D11104
RCEP D	2023	2023	0	D!E11104
RCEP D	2024	2024	0	D!F11104
RCEP D	2025	2025	0	D!G11104
RCEP D	2026	2026	0	D!H11104
RCEP D	2027	2027	0	D!I11104
RCEP E	2022	2022	0	E!D11108
RCEP E	2023	2023	0	E!E11108
RCEP E	2024	2024	0	E!F11108
RCEP E	2025	2025	0	E!G11108
RCEP E	2026	2026	0	E!H11108
RCEP E	2027	2027	0	E!I11108
RCEP F	2022	2022	0	F!D11105
RCEP F	2023	2023	0	F!E11105
RCEP F	2024	2024	0	F!F11105
RCEP F	2025	2025	0	F!G11105
RCEP F	2026	2026	0	F!H11105

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I11105
VIFTA	2024	2024	3.3	VI!F10286
VIFTA	2025	2025	1.7	VI!G10286
VIFTA	2026	2026	0	VI!H10286
VIFTA	2027	2027	0	VI!I10286

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; 7309.00.99 is distinguished from its siblings by: Other.	7309.00.11 Lined or heat-insulated; 7309.00.19 Other; 7309.00.91 Lined or heat-insulated	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 7309.00.99. 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 7309.00.99 was checked against BT2026 (cell BT2026!N11745), 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.