Vietnam Tariff Intelligence

HS 7616.99.70 detail

HS code	7616.99.70
Description	Other articles of aluminium / - Other: / - - Other: / - - - Cigarette cases or boxes
Unit	kg/chiếc
Generated	04/11/2026 10:30:35
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/76169970/

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!K12298
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12298
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12298
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12298
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 (-KH)	0% (except KH)	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	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/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!E11647
ATIGA	2022	2022	0	AT!E11590
ATIGA	2023	2023	0	AT!F11590
ATIGA	2024	2024	0	AT!G11590
ATIGA	2025	2025	0	AT!H11590
ATIGA	2026	2026	0	AT!I11590
ATIGA	2027	2027	0	AT!J11590
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11642

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11642
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11642
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11596
AIFTA	30/12/2022	2022	0	AI!F11602
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11602
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11602
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11602
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11602
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11602
VKFTA	2022	2022	0	VK!E11635
VKFTA	2023	2023	0	VK!F11635
VKFTA	2024	2024	0	VK!G11635
VKFTA	2025	2025	0	VK!H11635
VKFTA	2026	2026	0	VK!I11635
VKFTA	2027	2027	0	VK!J11635
VCFTA	2022	2022	3	VC!D11680
VCFTA	2023	2023	1	VC!E11680
VCFTA	2024	2024	0	VC!F11680

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11680
VCFTA	2026	2026	0	VC!H11680
VCFTA	2027	2027	0	VC!I11680
VN-EAEU	2022	2022	0	EAV!D11665
VN-EAEU	2023	2023	0	EAV!E11665
VN-EAEU	2024	2024	0	EAV!F11665
VN-EAEU	2025	2025	0	EAV!G11665
VN-EAEU	2026	2026	0	EAV!H11665
VN-EAEU	2027	2027	0	EAV!I11665
AHKFTA	2022	2022	9	AKH!D11665
AHKFTA	2023	2023	6	AKH!E11665
AHKFTA	2024	2024	6	AKH!F11665
AHKFTA	2025	2025	3	AKH!G11665
AHKFTA	2026	2026	3	AKH!H11665
AHKFTA	2027	2027	0	AKH!I11665
EVFTA	2022	2022	9,3	EV-NK!D11682
EVFTA	2023	2023	7,5	EV-NK!E11682
EVFTA	2024	2024	5,6	EV-NK!F11682
EVFTA	2025	2025	3,7	EV-NK!G11682
EVFTA	2026	2026	1,8	EV-NK!H11682
EVFTA	2027	2027	0	EV-NK!I11682
UKVFTA	2022	2022	9,3	UKV!D11681
UKVFTA	2023	2023	7,5	UKV!E11681
UKVFTA	2024	2024	5,6	UKV!F11681
UKVFTA	2025	2025	3,7	UKV!G11681
UKVFTA	2026	2026	1,8	UKV!H11681

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11681
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11628
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11628
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11628
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11628
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11628
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11628
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11628
RCEP A	2022	2022	0	RCEPT-A!D11665
RCEP A	2023	2023	0	RCEPT-A!E11665
RCEP A	2024	2024	0	RCEPT-A!F11665
RCEP A	2025	2025	0	RCEPT-A!G11665
RCEP A	2026	2026	0	RCEPT-A!H11665
RCEP A	2027	2027	0	RCEPT-A!I11665
RCEP B	2022	2022	0	B!D11665
RCEP B	2023	2023	0	B!E11665
RCEP B	2024	2024	0	B!F11665
RCEP B	2025	2025	0	B!G11665
RCEP B	2026	2026	0	B!H11665
RCEP B	2027	2027	0	B!I11665
RCEP C	2022	2022	0	C!D11665
RCEP C	2023	2023	0	C!E11665
RCEP C	2024	2024	0	C!F11665
RCEP C	2025	2025	0	C!G11665
RCEP C	2026	2026	0	C!H11665
RCEP C	2027	2027	0	C!I11665

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11664
RCEP D	2023	2023	0	D!E11664
RCEP D	2024	2024	0	D!F11664
RCEP D	2025	2025	0	D!G11664
RCEP D	2026	2026	0	D!H11664
RCEP D	2027	2027	0	D!I11664
RCEP E	2022	2022	0	E!D11668
RCEP E	2023	2023	0	E!E11668
RCEP E	2024	2024	0	E!F11668
RCEP E	2025	2025	0	E!G11668
RCEP E	2026	2026	0	E!H11668
RCEP E	2027	2027	0	E!I11668
RCEP F	2022	2022	0	F!D11665
RCEP F	2023	2023	0	F!E11665
RCEP F	2024	2024	0	F!F11665
RCEP F	2025	2025	0	F!G11665
RCEP F	2026	2026	0	F!H11665
RCEP F	2027	2027	0	F!I11665
VIFTA	2024	2024	12.9	VI!F10791
VIFTA	2025	2025	10.7	VI!G10791
VIFTA	2026	2026	8.6	VI!H10791
VIFTA	2027	2027	6.4	VI!I10791

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 7616.99 has 9 lines; 7616.99.70 is distinguished from its siblings by: Cigarette cases or boxes.	7616.99.20 Ferrules of a kind suitable for use in the manufacture of pencils; 7616.99.30 Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter; 7616.99.40 Bobbins, spools, reels and similar supports for textile yarn; 7616.99.51 Venetian blinds; 7616.99.59 Other; 7616.99.60 Spouts and cups of a kind used for latex collection	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Nhôm > Kim loại quý. (Tham chiếu mã HS 2 số)		174/2025/NĐ-CP - PL1	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 7616.99.70. 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 15% for 7616.99.70 was checked against BT2026 (cell BT2026!N12298), 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.