Vietnam Tariff Intelligence

HS 7415.10.90 detail

HS code	7415.10.90
Description	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper / - Nails and tacks, drawing pins, staples and similar articles: / - - Other
Unit	kg
Generated	04/11/2026 08:23:38
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/74151090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12093
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N12093
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12093
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12093
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	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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E11440

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E11383
ATIGA	2023	2023	0	AT!F11383
ATIGA	2024	2024	0	AT!G11383
ATIGA	2025	2025	0	AT!H11383
ATIGA	2026	2026	0	AT!I11383
ATIGA	2027	2027	0	AT!J11383
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E11435
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11435
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11435
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11435
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11435
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11435
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E11436
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F11436
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11436
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11436
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11436
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11436
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11439
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11389
AIFTA	30/12/2022	2022	0	AI!F11395
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11395
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11395
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11395
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11395
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11395

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E11428
VKFTA	2023	2023	0	VK!F11428
VKFTA	2024	2024	0	VK!G11428
VKFTA	2025	2025	0	VK!H11428
VKFTA	2026	2026	0	VK!I11428
VKFTA	2027	2027	0	VK!J11428
VCFTA	2022	2022	4	VC!D11473
VCFTA	2023	2023	2	VC!E11473
VCFTA	2024	2024	0	VC!F11473
VCFTA	2025	2025	0	VC!G11473
VCFTA	2026	2026	0	VC!H11473
VCFTA	2027	2027	0	VC!I11473
VN-EAEU	2022	2022	0	EAV!D11458
VN-EAEU	2023	2023	0	EAV!E11458
VN-EAEU	2024	2024	0	EAV!F11458
VN-EAEU	2025	2025	0	EAV!G11458
VN-EAEU	2026	2026	0	EAV!H11458
VN-EAEU	2027	2027	0	EAV!I11458
AHKFTA	2022	2022	12	AKH!D11458
AHKFTA	2023	2023	8	AKH!E11458
AHKFTA	2024	2024	8	AKH!F11458
AHKFTA	2025	2025	4	AKH!G11458
AHKFTA	2026	2026	4	AKH!H11458
AHKFTA	2027	2027	0	AKH!I11458
EVFTA	2022	2022	12,5	EV-NK!D11475
EVFTA	2023	2023	10	EV-NK!E11475

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F11475
EVFTA	2025	2025	5	EV-NK!G11475
EVFTA	2026	2026	2,5	EV-NK!H11475
EVFTA	2027	2027	0	EV-NK!I11475
UKVFTA	2022	2022	12,5	UKV!D11474
UKVFTA	2023	2023	10	UKV!E11474
UKVFTA	2024	2024	7,5	UKV!F11474
UKVFTA	2025	2025	5	UKV!G11474
UKVFTA	2026	2026	2,5	UKV!H11474
UKVFTA	2027	2027	0	UKV!I11474
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11421
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11421
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11421
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11421
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11421
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11421
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11421
RCEP A	2022	2022	18	RCEPT-A!D11458
RCEP A	2023	2023	16	RCEPT-A!E11458
RCEP A	2024	2024	14	RCEPT-A!F11458
RCEP A	2025	2025	12	RCEPT-A!G11458
RCEP A	2026	2026	10	RCEPT-A!H11458
RCEP A	2027	2027	8	RCEPT-A!I11458
RCEP B	2022	2022	18	B!D11458
RCEP B	2023	2023	16	B!E11458
RCEP B	2024	2024	14	B!F11458

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G11458
RCEP B	2026	2026	10	B!H11458
RCEP B	2027	2027	8	B!I11458
RCEP C	2022	2022	18	C!D11458
RCEP C	2023	2023	16	C!E11458
RCEP C	2024	2024	14	C!F11458
RCEP C	2025	2025	12	C!G11458
RCEP C	2026	2026	10	C!H11458
RCEP C	2027	2027	8	C!I11458
RCEP D	2022	2022	18,2	D!D11457
RCEP D	2023	2023	16,4	D!E11457
RCEP D	2024	2024	14,5	D!F11457
RCEP D	2025	2025	12,7	D!G11457
RCEP D	2026	2026	10,9	D!H11457
RCEP D	2027	2027	9,1	D!I11457
RCEP E	2022	2022	18	E!D11461
RCEP E	2023	2023	16	E!E11461
RCEP E	2024	2024	14	E!F11461
RCEP E	2025	2025	12	E!G11461
RCEP E	2026	2026	10	E!H11461
RCEP E	2027	2027	8	E!I11461
RCEP F	2022	2022	18	F!D11458
RCEP F	2023	2023	16	F!E11458
RCEP F	2024	2024	14	F!F11458
RCEP F	2025	2025	12	F!G11458
RCEP F	2026	2026	10	F!H11458

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I11458
VIFTA	2024	2024	17.1	VI!F10609
VIFTA	2025	2025	14.3	VI!G10609
VIFTA	2026	2026	11.4	VI!H10609
VIFTA	2027	2027	8.6	VI!I10609

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 7415.10 has 3 lines; 7415.10.90 is distinguished from its siblings by: Other.	7415.10.10 Nails; 7415.10.20 Staples	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: Đồng > Bán thành phẩm bằng chì, kẽm, thiếc hoặc hợp kim của chúng. (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 7415.10.90. 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 20% for 7415.10.90 was checked against BT2026 (cell BT2026!N12093), 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.