Vietnam Tariff Intelligence

# HS 8109.39.00 detail

| | |
|---|---|
| **HS code** | 8109.39.00 |
| **Description** | Zirconium and articles thereof, including waste and scrap / - Waste and scrap: / - - Other |
| **Unit** | kg |
| **Generated** | 07/11/2026 09:05:55 |
| **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/81093900/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K12442 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N12442 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q12442 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 22 | 22% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ12442 |
| CPTPP export rate | 9,6; M: 11 | 9.6% · M: 11% | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM12442 |
| EVFTA export rate | 12,3 | 12.3% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP12442 |
| UKVFTA export rate | 12,3 | 12.3% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS12442 |

## 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 |
| AHKFTA | 0 | 0% | Consolidated BT2026 | 2026 | AHK | 123/2022/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 |
| 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!E11792 |
| ATIGA | 2022 | 2022 | 0 | AT!E11735 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F11735 |
| ATIGA | 2024 | 2024 | 0 | AT!G11735 |
| ATIGA | 2025 | 2025 | 0 | AT!H11735 |
| ATIGA | 2026 | 2026 | 0 | AT!I11735 |
| ATIGA | 2027 | 2027 | 0 | AT!J11735 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E11787 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F11787 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G11787 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H11787 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I11787 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J11787 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E11788 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F11788 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G11788 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H11788 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I11788 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J11788 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F11791 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H11741 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F11747 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G11747 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H11747 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I11747 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J11747 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K11747 |
| VKFTA | 2022 | 2022 | 0 | VK!E11780 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F11780 |
| VKFTA | 2024 | 2024 | 0 | VK!G11780 |
| VKFTA | 2025 | 2025 | 0 | VK!H11780 |
| VKFTA | 2026 | 2026 | 0 | VK!I11780 |
| VKFTA | 2027 | 2027 | 0 | VK!J11780 |
| VCFTA | 2022 | 2022 | 0 | VC!D11825 |
| VCFTA | 2023 | 2023 | 0 | VC!E11825 |
| VCFTA | 2024 | 2024 | 0 | VC!F11825 |
| VCFTA | 2025 | 2025 | 0 | VC!G11825 |
| VCFTA | 2026 | 2026 | 0 | VC!H11825 |
| VCFTA | 2027 | 2027 | 0 | VC!I11825 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D11810 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E11810 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F11810 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G11810 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H11810 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I11810 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D11810 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E11810 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F11810 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G11810 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H11810 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I11810 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D11827 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E11827 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F11827 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 0 | EV-NK!G11827 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H11827 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I11827 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D11826 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E11826 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F11826 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G11826 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H11826 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I11826 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D11773 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E11773 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F11773 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G11773 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H11773 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I11773 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J11773 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D11810 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E11810 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F11810 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G11810 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H11810 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I11810 |
| RCEP B | 2022 | 2022 | 0 | B!D11810 |
| RCEP B | 2023 | 2023 | 0 | B!E11810 |
| RCEP B | 2024 | 2024 | 0 | B!F11810 |
| RCEP B | 2025 | 2025 | 0 | B!G11810 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 0 | B!H11810 |
| RCEP B | 2027 | 2027 | 0 | B!I11810 |
| RCEP C | 2022 | 2022 | 0 | C!D11810 |
| RCEP C | 2023 | 2023 | 0 | C!E11810 |
| RCEP C | 2024 | 2024 | 0 | C!F11810 |
| RCEP C | 2025 | 2025 | 0 | C!G11810 |
| RCEP C | 2026 | 2026 | 0 | C!H11810 |
| RCEP C | 2027 | 2027 | 0 | C!I11810 |
| RCEP D | 2022 | 2022 | 0 | D!D11809 |
| RCEP D | 2023 | 2023 | 0 | D!E11809 |
| RCEP D | 2024 | 2024 | 0 | D!F11809 |
| RCEP D | 2025 | 2025 | 0 | D!G11809 |
| RCEP D | 2026 | 2026 | 0 | D!H11809 |
| RCEP D | 2027 | 2027 | 0 | D!I11809 |
| RCEP E | 2022 | 2022 | 0 | E!D11813 |
| RCEP E | 2023 | 2023 | 0 | E!E11813 |
| RCEP E | 2024 | 2024 | 0 | E!F11813 |
| RCEP E | 2025 | 2025 | 0 | E!G11813 |
| RCEP E | 2026 | 2026 | 0 | E!H11813 |
| RCEP E | 2027 | 2027 | 0 | E!I11813 |
| RCEP F | 2022 | 2022 | 0 | F!D11810 |
| RCEP F | 2023 | 2023 | 0 | F!E11810 |
| RCEP F | 2024 | 2024 | 0 | F!F11810 |
| RCEP F | 2025 | 2025 | 0 | F!G11810 |
| RCEP F | 2026 | 2026 | 0 | F!H11810 |
| RCEP F | 2027 | 2027 | 0 | F!I11810 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 0 | VI!F10923 |
| VIFTA | 2025 | 2025 | 0 | VI!G10923 |
| VIFTA | 2026 | 2026 | 0 | VI!H10923 |
| VIFTA | 2027 | 2027 | 0 | VI!I10923 |

## 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): TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2) | | 181/2025/NĐ-CP | Read the referenced instruments. | Instrument cited in source; validity not verified |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 8109.39.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8109.39.00 | 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 8109.39.00. 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 0% for 8109.39.00 was checked against BT2026 (cell BT2026!N12442), 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 |
|---|
| TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2) |

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.