Vietnam Tariff Intelligence

HS 7401.00.20 detail

HS code	7401.00.20
Description	Copper mattes; cement copper (precipitated copper) / - Cement copper (precipitated copper)
Unit	kg
Generated	02/11/2026 22:17:36
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/74010020/

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!K12005
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12005
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12005
Excise tax		No data			
Environmental tax		No data			
Export duty	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12005
CPTPP export rate	3,6; M: 5,4	3.6% · M: 5.4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM12005
EVFTA export rate	7,2	7.2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP12005
UKVFTA export rate	7,2	7.2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS12005

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!E11339
ATIGA	2022	2022	0	AT!E11282

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11282
ATIGA	2024	2024	0	AT!G11282
ATIGA	2025	2025	0	AT!H11282
ATIGA	2026	2026	0	AT!I11282
ATIGA	2027	2027	0	AT!J11282
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11334
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11334
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11334
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11334
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11334
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11334
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11335
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11335
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11335
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11335
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11335
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11335
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11338
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11288
AIFTA	30/12/2022	2022	0	AI!F11294
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11294
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11294
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11294
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11294
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11294
VKFTA	2022	2022	0	VK!E11327

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11327
VKFTA	2024	2024	0	VK!G11327
VKFTA	2025	2025	0	VK!H11327
VKFTA	2026	2026	0	VK!I11327
VKFTA	2027	2027	0	VK!J11327
VCFTA	2022	2022	0	VC!D11372
VCFTA	2023	2023	0	VC!E11372
VCFTA	2024	2024	0	VC!F11372
VCFTA	2025	2025	0	VC!G11372
VCFTA	2026	2026	0	VC!H11372
VCFTA	2027	2027	0	VC!I11372
VN-EAEU	2022	2022	0	EAV!D11357
VN-EAEU	2023	2023	0	EAV!E11357
VN-EAEU	2024	2024	0	EAV!F11357
VN-EAEU	2025	2025	0	EAV!G11357
VN-EAEU	2026	2026	0	EAV!H11357
VN-EAEU	2027	2027	0	EAV!I11357
AHKFTA	2022	2022	0	AKH!D11357
AHKFTA	2023	2023	0	AKH!E11357
AHKFTA	2024	2024	0	AKH!F11357
AHKFTA	2025	2025	0	AKH!G11357
AHKFTA	2026	2026	0	AKH!H11357
AHKFTA	2027	2027	0	AKH!I11357
EVFTA	2022	2022	0	EV-NK!D11374
EVFTA	2023	2023	0	EV-NK!E11374
EVFTA	2024	2024	0	EV-NK!F11374

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11374
EVFTA	2026	2026	0	EV-NK!H11374
EVFTA	2027	2027	0	EV-NK!I11374
UKVFTA	2022	2022	0	UKV!D11373
UKVFTA	2023	2023	0	UKV!E11373
UKVFTA	2024	2024	0	UKV!F11373
UKVFTA	2025	2025	0	UKV!G11373
UKVFTA	2026	2026	0	UKV!H11373
UKVFTA	2027	2027	0	UKV!I11373
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11320
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11320
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11320
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11320
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11320
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11320
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11320
RCEP A	2022	2022	0	RCEPT-A!D11357
RCEP A	2023	2023	0	RCEPT-A!E11357
RCEP A	2024	2024	0	RCEPT-A!F11357
RCEP A	2025	2025	0	RCEPT-A!G11357
RCEP A	2026	2026	0	RCEPT-A!H11357
RCEP A	2027	2027	0	RCEPT-A!I11357
RCEP B	2022	2022	0	B!D11357
RCEP B	2023	2023	0	B!E11357
RCEP B	2024	2024	0	B!F11357
RCEP B	2025	2025	0	B!G11357

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11357
RCEP B	2027	2027	0	B!I11357
RCEP C	2022	2022	0	C!D11357
RCEP C	2023	2023	0	C!E11357
RCEP C	2024	2024	0	C!F11357
RCEP C	2025	2025	0	C!G11357
RCEP C	2026	2026	0	C!H11357
RCEP C	2027	2027	0	C!I11357
RCEP D	2022	2022	0	D!D11356
RCEP D	2023	2023	0	D!E11356
RCEP D	2024	2024	0	D!F11356
RCEP D	2025	2025	0	D!G11356
RCEP D	2026	2026	0	D!H11356
RCEP D	2027	2027	0	D!I11356
RCEP E	2022	2022	0	E!D11360
RCEP E	2023	2023	0	E!E11360
RCEP E	2024	2024	0	E!F11360
RCEP E	2025	2025	0	E!G11360
RCEP E	2026	2026	0	E!H11360
RCEP E	2027	2027	0	E!I11360
RCEP F	2022	2022	0	F!D11357
RCEP F	2023	2023	0	F!E11357
RCEP F	2024	2024	0	F!F11357
RCEP F	2025	2025	0	F!G11357
RCEP F	2026	2026	0	F!H11357
RCEP F	2027	2027	0	F!I11357

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F10521
VIFTA	2025	2025	0	VI!G10521
VIFTA	2026	2026	0	VI!H10521
VIFTA	2027	2027	0	VI!I10521

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
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 7401.00 has 2 lines; 7401.00.20 is distinguished from its siblings by: Cement copper (precipitated copper).	7401.00.10 Copper mattes	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7401.00.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7401.00.20	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Đồng > Đồng, hợp kim đồng chưa gia công, sten đồng, đồng xi măng hóa (đồng kết tủa). (Thường sử dụng như chất phụ gia trong ngành luyện kim màu hoặc sử dụng trong sản xuất các hợp kim khác) (Tham chiếu mã HS 8 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 7401.00.20. 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 7401.00.20 was checked against BT2026 (cell BT2026!N12005), 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)
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.