Vietnam Tariff Intelligence

HS 7412.20.91 detail

HS code	7412.20.91
Description	Copper tube or pipe fittings (for example, couplings, elbows, sleeves) / - Of copper alloys: / - - Other: / - - - Of copper-zinc base alloys (brass)
Unit	kg
Generated	07/11/2026 12:21:46
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/74122091/

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!K12080
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12080
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12080
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12080
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E11425
ATIGA	2022	2022	0	AT!E11368
ATIGA	2023	2023	0	AT!F11368
ATIGA	2024	2024	0	AT!G11368
ATIGA	2025	2025	0	AT!H11368
ATIGA	2026	2026	0	AT!I11368
ATIGA	2027	2027	0	AT!J11368
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11420
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11420
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11420

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11420
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11420
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11420
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11421
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11421
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11421
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11421
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11421
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11421
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11424
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11374
AIFTA	30/12/2022	2022	0	AI!F11380
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11380
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11380
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11380
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11380
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11380
VKFTA	2022	2022	0	VK!E11413
VKFTA	2023	2023	0	VK!F11413
VKFTA	2024	2024	0	VK!G11413
VKFTA	2025	2025	0	VK!H11413
VKFTA	2026	2026	0	VK!I11413
VKFTA	2027	2027	0	VK!J11413
VCFTA	2022	2022	0	VC!D11458
VCFTA	2023	2023	0	VC!E11458
VCFTA	2024	2024	0	VC!F11458

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G11458
VCFTA	2026	2026	0	VC!H11458
VCFTA	2027	2027	0	VC!I11458
VN-EAEU	2022	2022	0	EAV!D11443
VN-EAEU	2023	2023	0	EAV!E11443
VN-EAEU	2024	2024	0	EAV!F11443
VN-EAEU	2025	2025	0	EAV!G11443
VN-EAEU	2026	2026	0	EAV!H11443
VN-EAEU	2027	2027	0	EAV!I11443
AHKFTA	2022	2022	0	AKH!D11443
AHKFTA	2023	2023	0	AKH!E11443
AHKFTA	2024	2024	0	AKH!F11443
AHKFTA	2025	2025	0	AKH!G11443
AHKFTA	2026	2026	0	AKH!H11443
AHKFTA	2027	2027	0	AKH!I11443
EVFTA	2022	2022	0	EV-NK!D11460
EVFTA	2023	2023	0	EV-NK!E11460
EVFTA	2024	2024	0	EV-NK!F11460
EVFTA	2025	2025	0	EV-NK!G11460
EVFTA	2026	2026	0	EV-NK!H11460
EVFTA	2027	2027	0	EV-NK!I11460
UKVFTA	2022	2022	0	UKV!D11459
UKVFTA	2023	2023	0	UKV!E11459
UKVFTA	2024	2024	0	UKV!F11459
UKVFTA	2025	2025	0	UKV!G11459
UKVFTA	2026	2026	0	UKV!H11459

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I11459
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11406
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11406
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11406
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11406
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11406
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11406
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11406
RCEP A	2022	2022	0	RCEPT-A!D11443
RCEP A	2023	2023	0	RCEPT-A!E11443
RCEP A	2024	2024	0	RCEPT-A!F11443
RCEP A	2025	2025	0	RCEPT-A!G11443
RCEP A	2026	2026	0	RCEPT-A!H11443
RCEP A	2027	2027	0	RCEPT-A!I11443
RCEP B	2022	2022	0	B!D11443
RCEP B	2023	2023	0	B!E11443
RCEP B	2024	2024	0	B!F11443
RCEP B	2025	2025	0	B!G11443
RCEP B	2026	2026	0	B!H11443
RCEP B	2027	2027	0	B!I11443
RCEP C	2022	2022	0	C!D11443
RCEP C	2023	2023	0	C!E11443
RCEP C	2024	2024	0	C!F11443
RCEP C	2025	2025	0	C!G11443
RCEP C	2026	2026	0	C!H11443
RCEP C	2027	2027	0	C!I11443

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D11442
RCEP D	2023	2023	0	D!E11442
RCEP D	2024	2024	0	D!F11442
RCEP D	2025	2025	0	D!G11442
RCEP D	2026	2026	0	D!H11442
RCEP D	2027	2027	0	D!I11442
RCEP E	2022	2022	0	E!D11446
RCEP E	2023	2023	0	E!E11446
RCEP E	2024	2024	0	E!F11446
RCEP E	2025	2025	0	E!G11446
RCEP E	2026	2026	0	E!H11446
RCEP E	2027	2027	0	E!I11446
RCEP F	2022	2022	0	F!D11443
RCEP F	2023	2023	0	F!E11443
RCEP F	2024	2024	0	F!F11443
RCEP F	2025	2025	0	F!G11443
RCEP F	2026	2026	0	F!H11443
RCEP F	2027	2027	0	F!I11443
VIFTA	2024	2024	0	VI!F10596
VIFTA	2025	2025	0	VI!G10596
VIFTA	2026	2026	0	VI!H10596
VIFTA	2027	2027	0	VI!I10596

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 7412.20 has 3 lines; 7412.20.91 is distinguished from its siblings by: Of copper-zinc base alloys (brass).	7412.20.20 Hose fittings; 7412.20.99 Other	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 7412.20.91. 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 7412.20.91 was checked against BT2026 (cell BT2026!N12080), 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.