Vietnam Tariff Intelligence

HS 7907.00.40 detail

HS code	7907.00.40
Description	Other articles of zinc / - Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)
Unit	kg/chiếc
Generated	04/11/2026 12:37:30
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/79070040/

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!K12353
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12353
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12353
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12353
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
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!E11699
ATIGA	2022	2022	0	AT!E11642

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11642
ATIGA	2024	2024	0	AT!G11642
ATIGA	2025	2025	0	AT!H11642
ATIGA	2026	2026	0	AT!I11642
ATIGA	2027	2027	0	AT!J11642
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11694
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11694
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11694
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11694
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11694
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11694
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11695
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11695
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11695
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11695
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11695
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11695
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11698
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11648
AIFTA	30/12/2022	2022	0	AI!F11654
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11654
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11654
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11654
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11654
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11654
VKFTA	2022	2022	0	VK!E11687

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11687
VKFTA	2024	2024	0	VK!G11687
VKFTA	2025	2025	0	VK!H11687
VKFTA	2026	2026	0	VK!I11687
VKFTA	2027	2027	0	VK!J11687
VCFTA	2022	2022	0	VC!D11732
VCFTA	2023	2023	0	VC!E11732
VCFTA	2024	2024	0	VC!F11732
VCFTA	2025	2025	0	VC!G11732
VCFTA	2026	2026	0	VC!H11732
VCFTA	2027	2027	0	VC!I11732
VN-EAEU	2022	2022	0	EAV!D11717
VN-EAEU	2023	2023	0	EAV!E11717
VN-EAEU	2024	2024	0	EAV!F11717
VN-EAEU	2025	2025	0	EAV!G11717
VN-EAEU	2026	2026	0	EAV!H11717
VN-EAEU	2027	2027	0	EAV!I11717
AHKFTA	2022	2022	0	AKH!D11717
AHKFTA	2023	2023	0	AKH!E11717
AHKFTA	2024	2024	0	AKH!F11717
AHKFTA	2025	2025	0	AKH!G11717
AHKFTA	2026	2026	0	AKH!H11717
AHKFTA	2027	2027	0	AKH!I11717
EVFTA	2022	2022	0	EV-NK!D11734
EVFTA	2023	2023	0	EV-NK!E11734
EVFTA	2024	2024	0	EV-NK!F11734

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11734
EVFTA	2026	2026	0	EV-NK!H11734
EVFTA	2027	2027	0	EV-NK!I11734
UKVFTA	2022	2022	0	UKV!D11733
UKVFTA	2023	2023	0	UKV!E11733
UKVFTA	2024	2024	0	UKV!F11733
UKVFTA	2025	2025	0	UKV!G11733
UKVFTA	2026	2026	0	UKV!H11733
UKVFTA	2027	2027	0	UKV!I11733
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11680
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11680
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11680
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11680
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11680
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11680
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11680
RCEP A	2022	2022	0	RCEPT-A!D11717
RCEP A	2023	2023	0	RCEPT-A!E11717
RCEP A	2024	2024	0	RCEPT-A!F11717
RCEP A	2025	2025	0	RCEPT-A!G11717
RCEP A	2026	2026	0	RCEPT-A!H11717
RCEP A	2027	2027	0	RCEPT-A!I11717
RCEP B	2022	2022	0	B!D11717
RCEP B	2023	2023	0	B!E11717
RCEP B	2024	2024	0	B!F11717
RCEP B	2025	2025	0	B!G11717

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11717
RCEP B	2027	2027	0	B!I11717
RCEP C	2022	2022	0	C!D11717
RCEP C	2023	2023	0	C!E11717
RCEP C	2024	2024	0	C!F11717
RCEP C	2025	2025	0	C!G11717
RCEP C	2026	2026	0	C!H11717
RCEP C	2027	2027	0	C!I11717
RCEP D	2022	2022	0	D!D11716
RCEP D	2023	2023	0	D!E11716
RCEP D	2024	2024	0	D!F11716
RCEP D	2025	2025	0	D!G11716
RCEP D	2026	2026	0	D!H11716
RCEP D	2027	2027	0	D!I11716
RCEP E	2022	2022	0	E!D11720
RCEP E	2023	2023	0	E!E11720
RCEP E	2024	2024	0	E!F11720
RCEP E	2025	2025	0	E!G11720
RCEP E	2026	2026	0	E!H11720
RCEP E	2027	2027	0	E!I11720
RCEP F	2022	2022	0	F!D11717
RCEP F	2023	2023	0	F!E11717
RCEP F	2024	2024	0	F!F11717
RCEP F	2025	2025	0	F!G11717
RCEP F	2026	2026	0	F!H11717
RCEP F	2027	2027	0	F!I11717

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F10839
VIFTA	2025	2025	0	VI!G10839
VIFTA	2026	2026	0	VI!H10839
VIFTA	2027	2027	0	VI!I10839

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 7907.00 has 6 lines; 7907.00.40 is distinguished from its siblings by: Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves).	7907.00.30 Gutters, roof capping, skylight frames and other fabricated building components; 7907.00.91 Cigarette cases or boxes; ashtrays; 7907.00.92 Other household articles; 7907.00.93 Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries; 7907.00.99 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: Chì, kẽm, thiếc > Bán thành phẩm bằng nhôm hoặc hợp kim nhôm. (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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7907.00.40. 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 7907.00.40 was checked against BT2026 (cell BT2026!N12353), 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.