Vietnam Tariff Intelligence

# HS 7401.00.20 detail

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|---|---|
| **HS code** | 7401.00.20 |
| **Description** | Copper mattes; cement copper (precipitated copper) / - Cement copper (precipitated copper) |
| **Unit** | kg |
| **Generated** | 03/11/2026 00:33:53 |
| **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://mail.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.