Vietnam Tariff Intelligence

HS 8105.90.00 detail

HS code	8105.90.00
Description	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap / - Other
Unit	kg/chiếc
Generated	03/11/2026 06:06:46
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://mail.vietnamtariff.com/hs-code/81059000/

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!K12424
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12424
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12424
CPTPP export rate	0	0%	115/2022/NĐ-CP	2022-12-30	BT2026!CM12424
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP12424
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS12424

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!E11771
ATIGA	2022	2022	0	AT!E11714

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11714
ATIGA	2024	2024	0	AT!G11714
ATIGA	2025	2025	0	AT!H11714
ATIGA	2026	2026	0	AT!I11714
ATIGA	2027	2027	0	AT!J11714
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11766
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11766
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11766
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11766
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11766
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11766
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11767
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11767
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11767
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11767
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11767
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11767
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11770
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11720
AIFTA	30/12/2022	2022	0	AI!F11726
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11726
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11726
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11726
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11726
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11726
VKFTA	2022	2022	0	VK!E11759

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11759
VKFTA	2024	2024	0	VK!G11759
VKFTA	2025	2025	0	VK!H11759
VKFTA	2026	2026	0	VK!I11759
VKFTA	2027	2027	0	VK!J11759
VCFTA	2022	2022	0	VC!D11804
VCFTA	2023	2023	0	VC!E11804
VCFTA	2024	2024	0	VC!F11804
VCFTA	2025	2025	0	VC!G11804
VCFTA	2026	2026	0	VC!H11804
VCFTA	2027	2027	0	VC!I11804
VN-EAEU	2022	2022	0	EAV!D11789
VN-EAEU	2023	2023	0	EAV!E11789
VN-EAEU	2024	2024	0	EAV!F11789
VN-EAEU	2025	2025	0	EAV!G11789
VN-EAEU	2026	2026	0	EAV!H11789
VN-EAEU	2027	2027	0	EAV!I11789
AHKFTA	2022	2022	0	AKH!D11789
AHKFTA	2023	2023	0	AKH!E11789
AHKFTA	2024	2024	0	AKH!F11789
AHKFTA	2025	2025	0	AKH!G11789
AHKFTA	2026	2026	0	AKH!H11789
AHKFTA	2027	2027	0	AKH!I11789
EVFTA	2022	2022	0	EV-NK!D11806
EVFTA	2023	2023	0	EV-NK!E11806
EVFTA	2024	2024	0	EV-NK!F11806

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11806
EVFTA	2026	2026	0	EV-NK!H11806
EVFTA	2027	2027	0	EV-NK!I11806
UKVFTA	2022	2022	0	UKV!D11805
UKVFTA	2023	2023	0	UKV!E11805
UKVFTA	2024	2024	0	UKV!F11805
UKVFTA	2025	2025	0	UKV!G11805
UKVFTA	2026	2026	0	UKV!H11805
UKVFTA	2027	2027	0	UKV!I11805
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11752
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11752
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11752
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11752
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11752
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11752
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11752
RCEP A	2022	2022	0	RCEPT-A!D11789
RCEP A	2023	2023	0	RCEPT-A!E11789
RCEP A	2024	2024	0	RCEPT-A!F11789
RCEP A	2025	2025	0	RCEPT-A!G11789
RCEP A	2026	2026	0	RCEPT-A!H11789
RCEP A	2027	2027	0	RCEPT-A!I11789
RCEP B	2022	2022	0	B!D11789
RCEP B	2023	2023	0	B!E11789
RCEP B	2024	2024	0	B!F11789
RCEP B	2025	2025	0	B!G11789

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11789
RCEP B	2027	2027	0	B!I11789
RCEP C	2022	2022	0	C!D11789
RCEP C	2023	2023	0	C!E11789
RCEP C	2024	2024	0	C!F11789
RCEP C	2025	2025	0	C!G11789
RCEP C	2026	2026	0	C!H11789
RCEP C	2027	2027	0	C!I11789
RCEP D	2022	2022	0	D!D11788
RCEP D	2023	2023	0	D!E11788
RCEP D	2024	2024	0	D!F11788
RCEP D	2025	2025	0	D!G11788
RCEP D	2026	2026	0	D!H11788
RCEP D	2027	2027	0	D!I11788
RCEP E	2022	2022	0	E!D11792
RCEP E	2023	2023	0	E!E11792
RCEP E	2024	2024	0	E!F11792
RCEP E	2025	2025	0	E!G11792
RCEP E	2026	2026	0	E!H11792
RCEP E	2027	2027	0	E!I11792
RCEP F	2022	2022	0	F!D11789
RCEP F	2023	2023	0	F!E11789
RCEP F	2024	2024	0	F!F11789
RCEP F	2025	2025	0	F!G11789
RCEP F	2026	2026	0	F!H11789
RCEP F	2027	2027	0	F!I11789

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F10905
VIFTA	2025	2025	0	VI!G10905
VIFTA	2026	2026	0	VI!H10905
VIFTA	2027	2027	0	VI!I10905

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
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 8105.90.00. 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 8105.90.00 was checked against BT2026 (cell BT2026!N12424), 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.