Vietnam Tariff Intelligence

HS 7419.80.40 detail

HS code	7419.80.40
Description	Other articles of copper / - Other: / - - Cigarette cases or boxes
Unit	kg/chiếc
Generated	03/11/2026 07:48:44
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/74198040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12119
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N12119
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12119
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12119
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	2.9	2.9%	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!E11468
ATIGA	2022	2022	0	AT!E11411

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11411
ATIGA	2024	2024	0	AT!G11411
ATIGA	2025	2025	0	AT!H11411
ATIGA	2026	2026	0	AT!I11411
ATIGA	2027	2027	0	AT!J11411
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11463
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11463
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11463
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11463
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11463
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11463
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11464
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11464
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11464
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11464
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11464
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11464
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11467
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11417
AIFTA	30/12/2022	2022	0	AI!F11423
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11423
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11423
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11423
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11423
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11423
VKFTA	2022	2022	0	VK!E11456

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11456
VKFTA	2024	2024	0	VK!G11456
VKFTA	2025	2025	0	VK!H11456
VKFTA	2026	2026	0	VK!I11456
VKFTA	2027	2027	0	VK!J11456
VCFTA	2022	2022	5	VC!D11501
VCFTA	2023	2023	5	VC!E11501
VCFTA	2024	2024	0	VC!F11501
VCFTA	2025	2025	0	VC!G11501
VCFTA	2026	2026	0	VC!H11501
VCFTA	2027	2027	0	VC!I11501
VN-EAEU	2022	2022	0	EAV!D11486
VN-EAEU	2023	2023	0	EAV!E11486
VN-EAEU	2024	2024	0	EAV!F11486
VN-EAEU	2025	2025	0	EAV!G11486
VN-EAEU	2026	2026	0	EAV!H11486
VN-EAEU	2027	2027	0	EAV!I11486
AHKFTA	2022	2022	0	AKH!D11486
AHKFTA	2023	2023	0	AKH!E11486
AHKFTA	2024	2024	0	AKH!F11486
AHKFTA	2025	2025	0	AKH!G11486
AHKFTA	2026	2026	0	AKH!H11486
AHKFTA	2027	2027	0	AKH!I11486
EVFTA	2022	2022	2,5	EV-NK!D11503
EVFTA	2023	2023	1,6	EV-NK!E11503
EVFTA	2024	2024	0,8	EV-NK!F11503

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11503
EVFTA	2026	2026	0	EV-NK!H11503
EVFTA	2027	2027	0	EV-NK!I11503
UKVFTA	2022	2022	2,5	UKV!D11502
UKVFTA	2023	2023	1,6	UKV!E11502
UKVFTA	2024	2024	0,8	UKV!F11502
UKVFTA	2025	2025	0	UKV!G11502
UKVFTA	2026	2026	0	UKV!H11502
UKVFTA	2027	2027	0	UKV!I11502
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11449
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11449
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11449
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11449
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11449
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11449
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11449
RCEP A	2022	2022	0	RCEPT-A!D11486
RCEP A	2023	2023	0	RCEPT-A!E11486
RCEP A	2024	2024	0	RCEPT-A!F11486
RCEP A	2025	2025	0	RCEPT-A!G11486
RCEP A	2026	2026	0	RCEPT-A!H11486
RCEP A	2027	2027	0	RCEPT-A!I11486
RCEP B	2022	2022	0	B!D11486
RCEP B	2023	2023	0	B!E11486
RCEP B	2024	2024	0	B!F11486
RCEP B	2025	2025	0	B!G11486

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11486
RCEP B	2027	2027	0	B!I11486
RCEP C	2022	2022	0	C!D11486
RCEP C	2023	2023	0	C!E11486
RCEP C	2024	2024	0	C!F11486
RCEP C	2025	2025	0	C!G11486
RCEP C	2026	2026	0	C!H11486
RCEP C	2027	2027	0	C!I11486
RCEP D	2022	2022	0	D!D11485
RCEP D	2023	2023	0	D!E11485
RCEP D	2024	2024	0	D!F11485
RCEP D	2025	2025	0	D!G11485
RCEP D	2026	2026	0	D!H11485
RCEP D	2027	2027	0	D!I11485
RCEP E	2022	2022	0	E!D11489
RCEP E	2023	2023	0	E!E11489
RCEP E	2024	2024	0	E!F11489
RCEP E	2025	2025	0	E!G11489
RCEP E	2026	2026	0	E!H11489
RCEP E	2027	2027	0	E!I11489
RCEP F	2022	2022	0	F!D11486
RCEP F	2023	2023	0	F!E11486
RCEP F	2024	2024	0	F!F11486
RCEP F	2025	2025	0	F!G11486
RCEP F	2026	2026	0	F!H11486
RCEP F	2027	2027	0	F!I11486

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F10635
VIFTA	2025	2025	3.6	VI!G10635
VIFTA	2026	2026	2.9	VI!H10635
VIFTA	2027	2027	2.1	VI!I10635

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 7419.80 has 10 lines; 7419.80.40 is distinguished from its siblings by: Cigarette cases or boxes.	7419.80.10 Chain and parts thereof; 7419.80.21 Endless belt for machinery; 7419.80.29 Other; 7419.80.30 Springs; 7419.80.50 Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof; 7419.80.60 Articles specially designed for use during religious rites	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	7419.80.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7419.80.40	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 > 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 7419.80.40. 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 5% for 7419.80.40 was checked against BT2026 (cell BT2026!N12119), 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.