Vietnam Tariff Intelligence

HS 7401.00.10 detail

HS code	7401.00.10
Description	Copper mattes; cement copper (precipitated copper) / - Copper mattes
Unit	kg
Generated	08/11/2026 13:19:15
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://www.vietnamtariff.com/hs-code/74010010/

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!K12004
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N12004
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12004
Excise tax		No data			
Environmental tax		No data			
Export duty	15	15%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12004
CPTPP export rate	2,7; M: 4	2.7% · M: 4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM12004
EVFTA export rate	5,4	5.4%	116/2022/NĐ-CP	2022-12-30	BT2026!CP12004
UKVFTA export rate	5,4	5.4%	117/2022/NĐ-CP	2022-12-30	BT2026!CS12004

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!E11338
ATIGA	2022	2022	0	AT!E11281

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F11281
ATIGA	2024	2024	0	AT!G11281
ATIGA	2025	2025	0	AT!H11281
ATIGA	2026	2026	0	AT!I11281
ATIGA	2027	2027	0	AT!J11281
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11333
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11333
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11333
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11333
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11333
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11333
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11334
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11334
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11334
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11334
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11334
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11334
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11337
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11287
AIFTA	30/12/2022	2022	0	AI!F11293
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11293
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11293
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11293
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11293
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11293
VKFTA	2022	2022	0	VK!E11326

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F11326
VKFTA	2024	2024	0	VK!G11326
VKFTA	2025	2025	0	VK!H11326
VKFTA	2026	2026	0	VK!I11326
VKFTA	2027	2027	0	VK!J11326
VCFTA	2022	2022	0	VC!D11371
VCFTA	2023	2023	0	VC!E11371
VCFTA	2024	2024	0	VC!F11371
VCFTA	2025	2025	0	VC!G11371
VCFTA	2026	2026	0	VC!H11371
VCFTA	2027	2027	0	VC!I11371
VN-EAEU	2022	2022	0	EAV!D11356
VN-EAEU	2023	2023	0	EAV!E11356
VN-EAEU	2024	2024	0	EAV!F11356
VN-EAEU	2025	2025	0	EAV!G11356
VN-EAEU	2026	2026	0	EAV!H11356
VN-EAEU	2027	2027	0	EAV!I11356
AHKFTA	2022	2022	0	AKH!D11356
AHKFTA	2023	2023	0	AKH!E11356
AHKFTA	2024	2024	0	AKH!F11356
AHKFTA	2025	2025	0	AKH!G11356
AHKFTA	2026	2026	0	AKH!H11356
AHKFTA	2027	2027	0	AKH!I11356
EVFTA	2022	2022	0	EV-NK!D11373
EVFTA	2023	2023	0	EV-NK!E11373
EVFTA	2024	2024	0	EV-NK!F11373

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G11373
EVFTA	2026	2026	0	EV-NK!H11373
EVFTA	2027	2027	0	EV-NK!I11373
UKVFTA	2022	2022	0	UKV!D11372
UKVFTA	2023	2023	0	UKV!E11372
UKVFTA	2024	2024	0	UKV!F11372
UKVFTA	2025	2025	0	UKV!G11372
UKVFTA	2026	2026	0	UKV!H11372
UKVFTA	2027	2027	0	UKV!I11372
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11319
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11319
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11319
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11319
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11319
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11319
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11319
RCEP A	2022	2022	0	RCEPT-A!D11356
RCEP A	2023	2023	0	RCEPT-A!E11356
RCEP A	2024	2024	0	RCEPT-A!F11356
RCEP A	2025	2025	0	RCEPT-A!G11356
RCEP A	2026	2026	0	RCEPT-A!H11356
RCEP A	2027	2027	0	RCEPT-A!I11356
RCEP B	2022	2022	0	B!D11356
RCEP B	2023	2023	0	B!E11356
RCEP B	2024	2024	0	B!F11356
RCEP B	2025	2025	0	B!G11356

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H11356
RCEP B	2027	2027	0	B!I11356
RCEP C	2022	2022	0	C!D11356
RCEP C	2023	2023	0	C!E11356
RCEP C	2024	2024	0	C!F11356
RCEP C	2025	2025	0	C!G11356
RCEP C	2026	2026	0	C!H11356
RCEP C	2027	2027	0	C!I11356
RCEP D	2022	2022	0	D!D11355
RCEP D	2023	2023	0	D!E11355
RCEP D	2024	2024	0	D!F11355
RCEP D	2025	2025	0	D!G11355
RCEP D	2026	2026	0	D!H11355
RCEP D	2027	2027	0	D!I11355
RCEP E	2022	2022	0	E!D11359
RCEP E	2023	2023	0	E!E11359
RCEP E	2024	2024	0	E!F11359
RCEP E	2025	2025	0	E!G11359
RCEP E	2026	2026	0	E!H11359
RCEP E	2027	2027	0	E!I11359
RCEP F	2022	2022	0	F!D11356
RCEP F	2023	2023	0	F!E11356
RCEP F	2024	2024	0	F!F11356
RCEP F	2025	2025	0	F!G11356
RCEP F	2026	2026	0	F!H11356
RCEP F	2027	2027	0	F!I11356

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F10520
VIFTA	2025	2025	0	VI!G10520
VIFTA	2026	2026	0	VI!H10520
VIFTA	2027	2027	0	VI!I10520

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; 7401.00.10 is distinguished from its siblings by: Copper mattes.	7401.00.20 Cement copper (precipitated copper)	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	7401.00.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7401.00.10	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). Gồm: Sten đồng, xi măng đồng (Sten đồng là hỗn hợp thô; Xi măng đồng là đồng luyện bằng bột than); Đồng chưa tinh chế, anot đồng để điện phân tinh luyện; Đồng tinh luyện, đồng lõi; Hợp kim đồng chưa gia công (trừ hợp kim đồng chủ); Hợp kim đồng chủ (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 7401.00.10. 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 7401.00.10 was checked against BT2026 (cell BT2026!N12004), 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.