

## HS 7403.19.00 detail

|                     |                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------|
| HS code             | 7403.19.00                                                                                                        |
| Description         | Refined copper and copper alloys, unwrought / - Refined copper: / - - Other                                       |
| Unit                | kg                                                                                                                |
| Generated           | 15/10/2026 05:32:58                                                                                               |
| 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                | <a href="https://www.tariff.victorws.com/hs-code/74031900/">https://www.tariff.victorws.com/hs-code/74031900/</a> |

### 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!K12014  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12014  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12014  |
| Excise tax           |              | No data                |                      |            |                |
| Environmental tax    |              | No data                |                      |            |                |
| Export duty          | 20           | 20%                    | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12014 |
| CPTPP export rate    | 3,6; M: 5,4  | 3.6% · M: 5.4%         | 115/2022/NĐ-CP       | 2022-12-30 | BT2026!CM12014 |
| EVFTA export rate    | 7,2          | 7.2%                   | 116/2022/NĐ-CP       | 2022-12-30 | BT2026!CP12014 |
| UKVFTA export rate   | 7,2          | 7.2%                   | 117/2022/NĐ-CP       | 2022-12-30 | BT2026!CS12014 |

### 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!E11350 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E11293 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F11293   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G11293   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H11293   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I11293   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J11293   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E11345   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F11345   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G11345   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H11345   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I11345   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J11345   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E11346   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F11346   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G11346   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H11346   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I11346   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J11346   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F11349   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H11299 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F11305   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G11305   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H11305   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I11305   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J11305   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K11305   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E11338   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F11338    |
| VKFTA   | 2024   | 2024 | 0            | VK!G11338    |
| VKFTA   | 2025   | 2025 | 0            | VK!H11338    |
| VKFTA   | 2026   | 2026 | 0            | VK!I11338    |
| VKFTA   | 2027   | 2027 | 0            | VK!J11338    |
| VCFTA   | 2022   | 2022 | 0            | VC!D11383    |
| VCFTA   | 2023   | 2023 | 0            | VC!E11383    |
| VCFTA   | 2024   | 2024 | 0            | VC!F11383    |
| VCFTA   | 2025   | 2025 | 0            | VC!G11383    |
| VCFTA   | 2026   | 2026 | 0            | VC!H11383    |
| VCFTA   | 2027   | 2027 | 0            | VC!I11383    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D11368   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E11368   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F11368   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G11368   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H11368   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I11368   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D11368   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E11368   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F11368   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G11368   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H11368   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I11368   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D11385 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E11385 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F11385 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G11385   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H11385   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I11385   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D11384     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E11384     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F11384     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G11384     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H11384     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I11384     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D11331   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E11331   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F11331   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G11331   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H11331   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I11331   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J11331   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D11368 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E11368 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F11368 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G11368 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H11368 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I11368 |
| RCEP B | 2022   | 2022           | 0            | B!D11368       |
| RCEP B | 2023   | 2023           | 0            | B!E11368       |
| RCEP B | 2024   | 2024           | 0            | B!F11368       |
| RCEP B | 2025   | 2025           | 0            | B!G11368       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2026   | 2026 | 0            | B!H11368 |
| RCEP B | 2027   | 2027 | 0            | B!I11368 |
| RCEP C | 2022   | 2022 | 0            | C!D11368 |
| RCEP C | 2023   | 2023 | 0            | C!E11368 |
| RCEP C | 2024   | 2024 | 0            | C!F11368 |
| RCEP C | 2025   | 2025 | 0            | C!G11368 |
| RCEP C | 2026   | 2026 | 0            | C!H11368 |
| RCEP C | 2027   | 2027 | 0            | C!I11368 |
| RCEP D | 2022   | 2022 | 0            | D!D11367 |
| RCEP D | 2023   | 2023 | 0            | D!E11367 |
| RCEP D | 2024   | 2024 | 0            | D!F11367 |
| RCEP D | 2025   | 2025 | 0            | D!G11367 |
| RCEP D | 2026   | 2026 | 0            | D!H11367 |
| RCEP D | 2027   | 2027 | 0            | D!I11367 |
| RCEP E | 2022   | 2022 | 0            | E!D11371 |
| RCEP E | 2023   | 2023 | 0            | E!E11371 |
| RCEP E | 2024   | 2024 | 0            | E!F11371 |
| RCEP E | 2025   | 2025 | 0            | E!G11371 |
| RCEP E | 2026   | 2026 | 0            | E!H11371 |
| RCEP E | 2027   | 2027 | 0            | E!I11371 |
| RCEP F | 2022   | 2022 | 0            | F!D11368 |
| RCEP F | 2023   | 2023 | 0            | F!E11368 |
| RCEP F | 2024   | 2024 | 0            | F!F11368 |
| RCEP F | 2025   | 2025 | 0            | F!G11368 |
| RCEP F | 2026   | 2026 | 0            | F!H11368 |
| RCEP F | 2027   | 2027 | 0            | F!I11368 |

| FTA   | Period | Year | Source value | Source    |
|-------|--------|------|--------------|-----------|
| VIFTA | 2024   | 2024 | 0            | VI!F10530 |
| VIFTA | 2025   | 2025 | 0            | VI!G10530 |
| VIFTA | 2026   | 2026 | 0            | VI!H10530 |
| VIFTA | 2027   | 2027 | 0            | VI!!10530 |

## 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 |
| 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: Đồng > Đồng, hợp kim đồng chưa gia công, sten đồng, đồng xi măng hóa (đồng kết tủa). (Tham chiếu mã HS 4 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 7403.19.00. 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 7403.19.00 was checked against BT2026 (cell BT2026!N12014), 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.