

**CHAPTER 79**  
**ZINC AND ARTICLES THEREOF**

**Note:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products of other headings.

**(b) Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(c) Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular" cross-section exceeds one-tenth of the width.

**(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

## Vietnam Customs Tariff Schedule – 2021

### (a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

### (b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

### (c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP		EVFTA	
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
79.01	Unwrought zinc.																						
	- Zinc, not alloyed:																						
7901.11.00	-- Containing by weight 99.99% or more of zinc	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7901.12.00	-- Containing by weight less than 99.99% of zinc	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7901.20.00	- Zinc alloys	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7902.00.00	Zinc waste and scrap.	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
79.03	Zinc dust, powders and flakes.																						
7903.10.00	- Zinc dust	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7903.90.00	- Other	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7904.00.00	Zinc bars, rods, profiles and wire.	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
79.05	Zinc plates, sheets, strip and foil.																						
7905.00.40	- Of a thickness not exceeding 0.15 mm	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
7905.00.90	- Other	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
79.07	Other articles of zinc.																						
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	Kg/unit	10	15	0	0	LA	0	0		0	0	0	3	0	0	0	0	0	0	0	6.6	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	Kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other																						
7907.00.91	- - Cigarette cases or boxes; ashtrays	Kg/unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	6.6	10
7907.00.92	- - Other household articles	Kg/unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	6.6	10
7907.00.93	- - Electro-plating anodes; stencil plates, nails, tacks, nuts, bolts, screws, rivets and similar fastening, zinc calots for battery cells	Kg/unit	10	15	0	0		6	0		0	0	0	3	0	0	0	0	0	0	0	6.6	10
7907.00.99	- - Other	Kg/unit	10	15	0	0		6	0		0	0	0	3	0	0	0	0	0	0	0	6.6	10