

CHAPTER 26
ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (section XV).

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Vietnam Customs Tariff Schedule – 2025

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPa	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV	V	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
26.01	Iron ores and concentrates, including roasted iron pyrites.																					
	- Iron ores and concentrates, other than roasted iron pyrites:																					
2601.11	- - Non-agglomerated:																					
2601.11.10	- - - Haematite and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2601.11.90	- - - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2601.12	- - Agglomerated:																					
2601.12.10	- - - Haematite and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2601.12.90	- - - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2601.20.00	- Roasted iron pyrites	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2603.00.00	Copper ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

2604.00.00	Nickel ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2605.00.00	Cobalt ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2606.00.00	Aluminium ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2607.00.00	Lead ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2608.00.00	Zinc ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2609.00.00	Tin ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2610.00.00	Chromium ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2611.00.00	Tungsten ores and concentrates.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
26.12	Uranium or thorium ores and concentrates.																					
2612.10.00	- Uranium ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2612.20.00	- Thorium ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
26.13	Molybdenum ores and concentrates.																					

Vietnam Customs Tariff Schedule – 2025

2613.10.00	- Roasted	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2613.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
26.14	Titanium ores and concentrates.																					
2614.00.10	- Ilmenite ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2614.00.90	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.																					
2615.10.00	- Zirconium ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2615.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
26.16	Precious metal ores and concentrates.																					
2616.10.00	- Silver ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2616.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
26.17	Other ores and concentrates.																					
2617.10.00	- Antimony ores and concentrates	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2617.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.																				
	- Containing mainly zinc:																				
2620.11.00	- - Hard zinc spelter	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.19.00	- - Other	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
	- Containing mainly lead:																				
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	Kg	10	15	0	0	1	0		0		0	0	0	0	0	0	0	0	0	10
2620.29.00	- - Other	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.30.00	- Containing mainly copper	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.40.00	- Containing mainly aluminium	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
	- Other:																				
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.99	- - Other:																				
2620.99.10	- - - Slag and hardhead of tin	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
2620.99.90	- - - Other	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.																					
2621.10.00	- Ash and residues from the incineration of municipal waste	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2621.90	- Other																					
2621.90.10	- - Crude potassium salts obtained in the sugar industry from residues of beet milasses	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2621.90.90	- - Other	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10