Vietnam Tariff Intelligence

# Detalle del SA 6802.21.00

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|---|---|
| **Código SA** | 6802.21.00 |
| **Descripción** | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) / - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: / - - Marble, travertine and alabaster |
| **Unidad** | kg/m3 |
| **Generado** | 11/11/2026 07:29:49 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/68022100/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 18 | 18% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10155 |
| Preferencial (NMF) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10155 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q10155 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 20 | 20% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ10155 |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-KH, TH) | 0% (excepto KH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-TH) | 0% (excepto TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.4 | 8,4% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E9647 |
| ATIGA | 2022 | 2022 | 0 | AT!E9598 |
| ATIGA | 2023 | 2023 | 0 | AT!F9598 |
| ATIGA | 2024 | 2024 | 0 | AT!G9598 |
| ATIGA | 2025 | 2025 | 0 | AT!H9598 |
| ATIGA | 2026 | 2026 | 0 | AT!I9598 |
| ATIGA | 2027 | 2027 | 0 | AT!J9598 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E9650 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9650 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9650 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9650 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9650 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9650 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 3 | VJ!E9651 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F9651 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9651 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9651 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9651 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9651 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9652 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9604 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9610 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9610 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9610 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9610 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9610 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9610 |
| VKFTA | 2022 | 2022 | 0 | VK!E9635 |
| VKFTA | 2023 | 2023 | 0 | VK!F9635 |
| VKFTA | 2024 | 2024 | 0 | VK!G9635 |
| VKFTA | 2025 | 2025 | 0 | VK!H9635 |
| VKFTA | 2026 | 2026 | 0 | VK!I9635 |
| VKFTA | 2027 | 2027 | 0 | VK!J9635 |
| VCFTA | 2022 | 2022 | 4 | VC!D9682 |
| VCFTA | 2023 | 2023 | 2 | VC!E9682 |
| VCFTA | 2024 | 2024 | 0 | VC!F9682 |
| VCFTA | 2025 | 2025 | 0 | VC!G9682 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H9682 |
| VCFTA | 2027 | 2027 | 0 | VC!I9682 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9661 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9661 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9661 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9661 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9661 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9661 |
| AHKFTA | 2022 | 2022 | 7 | AKH!D9673 |
| AHKFTA | 2023 | 2023 | 5 | AKH!E9673 |
| AHKFTA | 2024 | 2024 | 5 | AKH!F9673 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G9673 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H9673 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9673 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D9684 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E9684 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F9684 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9684 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9684 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9684 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D9683 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E9683 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F9683 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9683 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9683 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9683 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9630 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9630 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9630 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9630 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9630 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9630 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9630 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9667 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9667 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9667 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9667 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9667 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9667 |
| RCEP B | 2022 | 2022 | 0 | B!D9667 |
| RCEP B | 2023 | 2023 | 0 | B!E9667 |
| RCEP B | 2024 | 2024 | 0 | B!F9667 |
| RCEP B | 2025 | 2025 | 0 | B!G9667 |
| RCEP B | 2026 | 2026 | 0 | B!H9667 |
| RCEP B | 2027 | 2027 | 0 | B!I9667 |
| RCEP C | 2022 | 2022 | 0 | C!D9667 |
| RCEP C | 2023 | 2023 | 0 | C!E9667 |
| RCEP C | 2024 | 2024 | 0 | C!F9667 |
| RCEP C | 2025 | 2025 | 0 | C!G9667 |
| RCEP C | 2026 | 2026 | 0 | C!H9667 |
| RCEP C | 2027 | 2027 | 0 | C!I9667 |
| RCEP D | 2022 | 2022 | 0 | D!D9666 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E9666 |
| RCEP D | 2024 | 2024 | 0 | D!F9666 |
| RCEP D | 2025 | 2025 | 0 | D!G9666 |
| RCEP D | 2026 | 2026 | 0 | D!H9666 |
| RCEP D | 2027 | 2027 | 0 | D!I9666 |
| RCEP E | 2022 | 2022 | 0 | E!D9670 |
| RCEP E | 2023 | 2023 | 0 | E!E9670 |
| RCEP E | 2024 | 2024 | 0 | E!F9670 |
| RCEP E | 2025 | 2025 | 0 | E!G9670 |
| RCEP E | 2026 | 2026 | 0 | E!H9670 |
| RCEP E | 2027 | 2027 | 0 | E!I9670 |
| RCEP F | 2022 | 2022 | 0 | F!D9667 |
| RCEP F | 2023 | 2023 | 0 | F!E9667 |
| RCEP F | 2024 | 2024 | 0 | F!F9667 |
| RCEP F | 2025 | 2025 | 0 | F!G9667 |
| RCEP F | 2026 | 2026 | 0 | F!H9667 |
| RCEP F | 2027 | 2027 | 0 | F!I9667 |
| VIFTA | 2024 | 2024 | 10,8 | VI!F8945 |
| VIFTA | 2025 | 2025 | 9.6 | VI!G8945 |
| VIFTA | 2026 | 2026 | 8.4 | VI!H8945 |
| VIFTA | 2027 | 2027 | 7.2 | VI!I8945 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ | | 10/2024/TT-BXD | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Khoáng sản làm VLXD (04/2021/TT-BXD) | | 04/2021/TT-BXD | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Đá xây dựng và trang trí > Quặng kim loại quý và tinh quặng kim loại quý khác. (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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6802.21.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 12% for 6802.21.00 was checked against BT2026 (cell BT2026!N10155), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Khoáng sản làm VLXD (04/2021/TT-BXD) |
| SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.