

Detalle del SA 6810.19.10

|                        |                                                                                                                                                                  |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 6810.19.10                                                                                                                                                       |
| Descripción            | Articles of cement, of concrete or of artificial stone, whether or not reinforced / - Tiles, flagstones, bricks and similar articles: / - - Other: / - - - Tiles |
| Unidad                 | kg/m2/chiếc                                                                                                                                                      |
| Generado               | 31/10/2026 04:01:53                                                                                                                                              |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/68101910/">https://mail.vietnamtariff.com/hs-code/68101910/</a>                                                  |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 52.5            | 52,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10209 |
| Preferencial (NMF)               | 35              | 35%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10209 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10209 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| 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) | 0% (excepto KH) | 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       | 0%              | 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 |
| 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         | 7       | 7%              | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 17,5    | 17,5%           | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |      |           |                            |      |                                   |                |            |
|----------------|------|-----------|----------------------------|------|-----------------------------------|----------------|------------|
| RCEP (Anexo B) | 17,5 | 17,5%     | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 17,5 | 17,5%     | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 17,5 | 17,5%     | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 17,5 | 17,5%     | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 19,1 | 19,1%     | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 20   | 20%       | 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!E9709 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E9660 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F9660 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G9660 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H9660 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I9660 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J9660 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E9712 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F9712 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G9712 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H9712 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I9712   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J9712   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E9713   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F9713   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G9713   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H9713   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I9713   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J9713   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F9714   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H9666 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F9672   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G9672   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H9672   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I9672   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J9672   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K9672   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E9697   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F9697   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G9697   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H9697   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I9697   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J9697   |
| VCFTA   | 2022                                   | 2022 | 5               | VC!D9744   |
| VCFTA   | 2023                                   | 2023 | 3               | VC!E9744   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F9744   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G9744   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H9744    |
| VCFTA   | 2027    | 2027 | 0               | VC!I9744    |
| VN-EAEU | 2022    | 2022 | 9,5             | EAV!D9723   |
| VN-EAEU | 2023    | 2023 | 6,4             | EAV!E9723   |
| VN-EAEU | 2024    | 2024 | 3,2             | EAV!F9723   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G9723   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H9723   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I9723   |
| AHKFTA  | 2022    | 2022 | 21              | AKH!D9735   |
| AHKFTA  | 2023    | 2023 | 14              | AKH!E9735   |
| AHKFTA  | 2024    | 2024 | 14              | AKH!F9735   |
| AHKFTA  | 2025    | 2025 | 7               | AKH!G9735   |
| AHKFTA  | 2026    | 2026 | 7               | AKH!H9735   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I9735   |
| EVFTA   | 2022    | 2022 | 17,5            | EV-NK!D9746 |
| EVFTA   | 2023    | 2023 | 11,6            | EV-NK!E9746 |
| EVFTA   | 2024    | 2024 | 5,8             | EV-NK!F9746 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G9746 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H9746 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I9746 |
| UKVFTA  | 2022    | 2022 | 17,5            | UKV!D9745   |
| UKVFTA  | 2023    | 2023 | 11,6            | UKV!E9745   |
| UKVFTA  | 2024    | 2024 | 5,8             | UKV!F9745   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G9745   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H9745   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I9745   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D9692   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E9692   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F9692   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G9692   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H9692   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I9692   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J9692   |
| RCEP A | 2022    | 2022           | 31,5            | RCEPT-A!D9729 |
| RCEP A | 2023    | 2023           | 28              | RCEPT-A!E9729 |
| RCEP A | 2024    | 2024           | 24,5            | RCEPT-A!F9729 |
| RCEP A | 2025    | 2025           | 21              | RCEPT-A!G9729 |
| RCEP A | 2026    | 2026           | 17,5            | RCEPT-A!H9729 |
| RCEP A | 2027    | 2027           | 14              | RCEPT-A!I9729 |
| RCEP B | 2022    | 2022           | 31,5            | B!D9729       |
| RCEP B | 2023    | 2023           | 28              | B!E9729       |
| RCEP B | 2024    | 2024           | 24,5            | B!F9729       |
| RCEP B | 2025    | 2025           | 21              | B!G9729       |
| RCEP B | 2026    | 2026           | 17,5            | B!H9729       |
| RCEP B | 2027    | 2027           | 14              | B!I9729       |
| RCEP C | 2022    | 2022           | 31,5            | C!D9729       |
| RCEP C | 2023    | 2023           | 28              | C!E9729       |
| RCEP C | 2024    | 2024           | 24,5            | C!F9729       |
| RCEP C | 2025    | 2025           | 21              | C!G9729       |
| RCEP C | 2026    | 2026           | 17,5            | C!H9729       |
| RCEP C | 2027    | 2027           | 14              | C!I9729       |
| RCEP D | 2022    | 2022           | 31,8            | D!D9728       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 28,6            | D!E9728  |
| RCEP D | 2024    | 2024 | 25,5            | D!F9728  |
| RCEP D | 2025    | 2025 | 22,3            | D!G9728  |
| RCEP D | 2026    | 2026 | 19,1            | D!H9728  |
| RCEP D | 2027    | 2027 | 15,9            | D!I9728  |
| RCEP E | 2022    | 2022 | 31,5            | E!D9732  |
| RCEP E | 2023    | 2023 | 28              | E!E9732  |
| RCEP E | 2024    | 2024 | 24,5            | E!F9732  |
| RCEP E | 2025    | 2025 | 21              | E!G9732  |
| RCEP E | 2026    | 2026 | 17,5            | E!H9732  |
| RCEP E | 2027    | 2027 | 14              | E!I9732  |
| RCEP F | 2022    | 2022 | 31,5            | F!D9729  |
| RCEP F | 2023    | 2023 | 28              | F!E9729  |
| RCEP F | 2024    | 2024 | 24,5            | F!F9729  |
| RCEP F | 2025    | 2025 | 21              | F!G9729  |
| RCEP F | 2026    | 2026 | 17,5            | F!H9729  |
| RCEP F | 2027    | 2027 | 14              | F!I9729  |
| VIFTA  | 2024    | 2024 | 30              | VI!F8999 |
| VIFTA  | 2025    | 2025 | 25              | VI!G8999 |
| VIFTA  | 2026    | 2026 | 20              | VI!H8999 |
| VIFTA  | 2027    | 2027 | 15              | VI!I8999 |

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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 6810.19 has 2 lines; 6810.19.10 is distinguished from its siblings by: Tiles.              | 6810.19.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación                   |
| 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 "8/10".                                                                          |                  | 181/2025/NĐ-CP | 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 6810.19.10. 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 35% for 6810.19.10 was checked against BT2026 (cell BT2026!N10209), 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                        |
|-----------------------------------------------|
| 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.