Vietnam Tariff Intelligence

HS 6808.00.91 detail

HS code	6808.00.91
Description	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders / - Other: / - - Of vegetable fibre
Unit	kg/m2/chiếc
Generated	11/11/2026 13:33:10
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	https://mail.vietnamtariff.com/hs-code/68080091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10194
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10194
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10194
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

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

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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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!E9692

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9643
ATIGA	2023	2023	0	AT!F9643
ATIGA	2024	2024	0	AT!G9643
ATIGA	2025	2025	0	AT!H9643
ATIGA	2026	2026	0	AT!I9643
ATIGA	2027	2027	0	AT!J9643
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9695
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9695
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9695
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9695
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9695
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9695
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9696
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9696
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9696
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9696
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9696
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9696
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9697
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9649
AIFTA	30/12/2022	2022	0	AI!F9655
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9655
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9655
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9655
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9655
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9655

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9680
VKFTA	2023	2023	0	VK!F9680
VKFTA	2024	2024	0	VK!G9680
VKFTA	2025	2025	0	VK!H9680
VKFTA	2026	2026	0	VK!I9680
VKFTA	2027	2027	0	VK!J9680
VCFTA	2022	2022	5	VC!D9727
VCFTA	2023	2023	3	VC!E9727
VCFTA	2024	2024	0	VC!F9727
VCFTA	2025	2025	0	VC!G9727
VCFTA	2026	2026	0	VC!H9727
VCFTA	2027	2027	0	VC!I9727
VN-EAEU	2022	2022	8,2	EAV!D9706
VN-EAEU	2023	2023	5,5	EAV!E9706
VN-EAEU	2024	2024	2,7	EAV!F9706
VN-EAEU	2025	2025	0	EAV!G9706
VN-EAEU	2026	2026	0	EAV!H9706
VN-EAEU	2027	2027	0	EAV!I9706
AHKFTA	2022	2022	18	AKH!D9718
AHKFTA	2023	2023	12	AKH!E9718
AHKFTA	2024	2024	12	AKH!F9718
AHKFTA	2025	2025	6	AKH!G9718
AHKFTA	2026	2026	6	AKH!H9718
AHKFTA	2027	2027	0	AKH!I9718
EVFTA	2022	2022	15	EV-NK!D9729
EVFTA	2023	2023	10	EV-NK!E9729

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5	EV-NK!F9729
EVFTA	2025	2025	0	EV-NK!G9729
EVFTA	2026	2026	0	EV-NK!H9729
EVFTA	2027	2027	0	EV-NK!I9729
UKVFTA	2022	2022	15	UKV!D9728
UKVFTA	2023	2023	10	UKV!E9728
UKVFTA	2024	2024	5	UKV!F9728
UKVFTA	2025	2025	0	UKV!G9728
UKVFTA	2026	2026	0	UKV!H9728
UKVFTA	2027	2027	0	UKV!I9728
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9675
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9675
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9675
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9675
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9675
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9675
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9675
RCEP A	2022	2022	0	RCEPT-A!D9712
RCEP A	2023	2023	0	RCEPT-A!E9712
RCEP A	2024	2024	0	RCEPT-A!F9712
RCEP A	2025	2025	0	RCEPT-A!G9712
RCEP A	2026	2026	0	RCEPT-A!H9712
RCEP A	2027	2027	0	RCEPT-A!I9712
RCEP B	2022	2022	0	B!D9712
RCEP B	2023	2023	0	B!E9712
RCEP B	2024	2024	0	B!F9712

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9712
RCEP B	2026	2026	0	B!H9712
RCEP B	2027	2027	0	B!I9712
RCEP C	2022	2022	0	C!D9712
RCEP C	2023	2023	0	C!E9712
RCEP C	2024	2024	0	C!F9712
RCEP C	2025	2025	0	C!G9712
RCEP C	2026	2026	0	C!H9712
RCEP C	2027	2027	0	C!I9712
RCEP D	2022	2022	0	D!D9711
RCEP D	2023	2023	0	D!E9711
RCEP D	2024	2024	0	D!F9711
RCEP D	2025	2025	0	D!G9711
RCEP D	2026	2026	0	D!H9711
RCEP D	2027	2027	0	D!I9711
RCEP E	2022	2022	0	E!D9715
RCEP E	2023	2023	0	E!E9715
RCEP E	2024	2024	0	E!F9715
RCEP E	2025	2025	0	E!G9715
RCEP E	2026	2026	0	E!H9715
RCEP E	2027	2027	0	E!I9715
RCEP F	2022	2022	0	F!D9712
RCEP F	2023	2023	0	F!E9712
RCEP F	2024	2024	0	F!F9712
RCEP F	2025	2025	0	F!G9712
RCEP F	2026	2026	0	F!H9712

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9712
VIFTA	2024	2024	25.7	VI!F8984
VIFTA	2025	2025	21.4	VI!G8984
VIFTA	2026	2026	17.1	VI!H8984
VIFTA	2027	2027	12.9	VI!I8984

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6808.00 has 4 lines; 6808.00.91 is distinguished from its siblings by: Of vegetable fibre.	6808.00.20 Roofing tiles; 6808.00.40 Other tiles; 6808.00.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	6808.00.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6808.00.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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 "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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6808.00.91. 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 30% for 6808.00.91 was checked against BT2026 (cell BT2026!N10194), 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

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.