Vietnam Tariff Intelligence

HS 6903.20.00 detail

HS code	6903.20.00
Description	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths / - Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)
Unit	kg/chiếc
Generated	10/11/2026 14:44:12
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/69032000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10311
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10311
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10311
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.5	3.5%	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!E9799

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9750
ATIGA	2023	2023	0	AT!F9750
ATIGA	2024	2024	0	AT!G9750
ATIGA	2025	2025	0	AT!H9750
ATIGA	2026	2026	0	AT!I9750
ATIGA	2027	2027	0	AT!J9750
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9802
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9802
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9802
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9802
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9802
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9802
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9803
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9803
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9803
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9803
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9803
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9803
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9804
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9756
AIFTA	30/12/2022	2022	0	AI!F9762
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9762
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9762
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9762
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9762
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9762

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9787
VKFTA	2023	2023	0	VK!F9787
VKFTA	2024	2024	0	VK!G9787
VKFTA	2025	2025	0	VK!H9787
VKFTA	2026	2026	0	VK!I9787
VKFTA	2027	2027	0	VK!J9787
VCFTA	2022	2022	0	VC!D9834
VCFTA	2023	2023	0	VC!E9834
VCFTA	2024	2024	0	VC!F9834
VCFTA	2025	2025	0	VC!G9834
VCFTA	2026	2026	0	VC!H9834
VCFTA	2027	2027	0	VC!I9834
VN-EAEU	2022	2022	0	EAV!D9813
VN-EAEU	2023	2023	0	EAV!E9813
VN-EAEU	2024	2024	0	EAV!F9813
VN-EAEU	2025	2025	0	EAV!G9813
VN-EAEU	2026	2026	0	EAV!H9813
VN-EAEU	2027	2027	0	EAV!I9813
AHKFTA	2022	2022	3	AKH!D9825
AHKFTA	2023	2023	2	AKH!E9825
AHKFTA	2024	2024	2	AKH!F9825
AHKFTA	2025	2025	1	AKH!G9825
AHKFTA	2026	2026	1	AKH!H9825
AHKFTA	2027	2027	0	AKH!I9825
EVFTA	2022	2022	2,5	EV-NK!D9836
EVFTA	2023	2023	1,6	EV-NK!E9836

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F9836
EVFTA	2025	2025	0	EV-NK!G9836
EVFTA	2026	2026	0	EV-NK!H9836
EVFTA	2027	2027	0	EV-NK!I9836
UKVFTA	2022	2022	2,5	UKV!D9835
UKVFTA	2023	2023	1,6	UKV!E9835
UKVFTA	2024	2024	0,8	UKV!F9835
UKVFTA	2025	2025	0	UKV!G9835
UKVFTA	2026	2026	0	UKV!H9835
UKVFTA	2027	2027	0	UKV!I9835
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9782
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9782
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9782
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9782
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9782
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9782
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9782
RCEP A	2022	2022	0	RCEPT-A!D9819
RCEP A	2023	2023	0	RCEPT-A!E9819
RCEP A	2024	2024	0	RCEPT-A!F9819
RCEP A	2025	2025	0	RCEPT-A!G9819
RCEP A	2026	2026	0	RCEPT-A!H9819
RCEP A	2027	2027	0	RCEPT-A!I9819
RCEP B	2022	2022	0	B!D9819
RCEP B	2023	2023	0	B!E9819
RCEP B	2024	2024	0	B!F9819

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9819
RCEP B	2026	2026	0	B!H9819
RCEP B	2027	2027	0	B!I9819
RCEP C	2022	2022	0	C!D9819
RCEP C	2023	2023	0	C!E9819
RCEP C	2024	2024	0	C!F9819
RCEP C	2025	2025	0	C!G9819
RCEP C	2026	2026	0	C!H9819
RCEP C	2027	2027	0	C!I9819
RCEP D	2022	2022	0	D!D9818
RCEP D	2023	2023	0	D!E9818
RCEP D	2024	2024	0	D!F9818
RCEP D	2025	2025	0	D!G9818
RCEP D	2026	2026	0	D!H9818
RCEP D	2027	2027	0	D!I9818
RCEP E	2022	2022	0	E!D9822
RCEP E	2023	2023	0	E!E9822
RCEP E	2024	2024	0	E!F9822
RCEP E	2025	2025	0	E!G9822
RCEP E	2026	2026	0	E!H9822
RCEP E	2027	2027	0	E!I9822
RCEP F	2022	2022	0	F!D9819
RCEP F	2023	2023	0	F!E9819
RCEP F	2024	2024	0	F!F9819
RCEP F	2025	2025	0	F!G9819
RCEP F	2026	2026	0	F!H9819

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9819
VIFTA	2024	2024	4,5	VI!F9082
VIFTA	2025	2025	4	VI!G9082
VIFTA	2026	2026	3.5	VI!H9082
VIFTA	2027	2027	3	VI!I9082

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 6903.20.00. 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 5% for 6903.20.00 was checked against BT2026 (cell BT2026!N10311), 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.