Vietnam Tariff Intelligence

# HS 6907.21.24 detail

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|---|---|
| **HS code** | 6907.21.24 |
| **Description** | Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40: / - - Of a water absorption coefficient by weight not exceeding 0.5%: / - - - Other, having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm: / - - - - Other, glazed |
| **Unit** | m2 |
| **Generated** | 10/11/2026 14:26:59 |
| **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/69072124/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 67.5 | 67.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10330 |
| Preferential (MFN) | 45 | 45% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10330 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10330 |
| 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MM) | 0% (except MM) | 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 |
| 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 |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| EVFTA | 5,6 | 5.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5,6 | 5.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 38 | 38% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 45 | 45% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 45 | 45% | 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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E9820 |
| ATIGA | 2022 | 2022 | 0 | AT!E9771 |
| ATIGA | 2023 | 2023 | 0 | AT!F9771 |
| ATIGA | 2024 | 2024 | 0 | AT!G9771 |
| ATIGA | 2025 | 2025 | 0 | AT!H9771 |
| ATIGA | 2026 | 2026 | 0 | AT!I9771 |
| ATIGA | 2027 | 2027 | 0 | AT!J9771 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9823 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9823 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9823 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9823 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9823 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9823 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E9824 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F9824 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9824 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9824 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9824 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9824 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9825 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9777 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F9783 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G9783 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H9783 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I9783 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J9783 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K9783 |
| VKFTA | 2022 | 2022 | 0 | VK!E9808 |
| VKFTA | 2023 | 2023 | 0 | VK!F9808 |
| VKFTA | 2024 | 2024 | 0 | VK!G9808 |
| VKFTA | 2025 | 2025 | 0 | VK!H9808 |
| VKFTA | 2026 | 2026 | 0 | VK!I9808 |
| VKFTA | 2027 | 2027 | 0 | VK!J9808 |
| VCFTA | 2022 | 2022 | 48 | VC!D9855 |
| VCFTA | 2023 | 2023 | 48 | VC!E9855 |
| VCFTA | 2024 | 2024 | 38 | VC!F9855 |
| VCFTA | 2025 | 2025 | 38 | VC!G9855 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 38 | VC!H9855 |
| VCFTA | 2027 | 2027 | 38 | VC!I9855 |
| VN-EAEU | 2022 | 2022 | 12,3 | EAV!D9834 |
| VN-EAEU | 2023 | 2023 | 8,2 | EAV!E9834 |
| VN-EAEU | 2024 | 2024 | 4,1 | EAV!F9834 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9834 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9834 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9834 |
| AHKFTA | 2022 | 2022 | * | AKH!D9846 |
| AHKFTA | 2023 | 2023 | * | AKH!E9846 |
| AHKFTA | 2024 | 2024 | * | AKH!F9846 |
| AHKFTA | 2025 | 2025 | * | AKH!G9846 |
| AHKFTA | 2026 | 2026 | * | AKH!H9846 |
| AHKFTA | 2027 | 2027 | * | AKH!I9846 |
| EVFTA | 2022 | 2022 | 28,1 | EV-NK!D9857 |
| EVFTA | 2023 | 2023 | 22,5 | EV-NK!E9857 |
| EVFTA | 2024 | 2024 | 16,8 | EV-NK!F9857 |
| EVFTA | 2025 | 2025 | 11,2 | EV-NK!G9857 |
| EVFTA | 2026 | 2026 | 5,6 | EV-NK!H9857 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9857 |
| UKVFTA | 2022 | 2022 | 28,1 | UKV!D9856 |
| UKVFTA | 2023 | 2023 | 22,5 | UKV!E9856 |
| UKVFTA | 2024 | 2024 | 16,8 | UKV!F9856 |
| UKVFTA | 2025 | 2025 | 11,2 | UKV!G9856 |
| UKVFTA | 2026 | 2026 | 5,6 | UKV!H9856 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9856 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9803 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9803 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9803 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9803 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9803 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9803 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9803 |
| RCEP A | 2022 | 2022 | 45 | RCEPT-A!D9840 |
| RCEP A | 2023 | 2023 | 45 | RCEPT-A!E9840 |
| RCEP A | 2024 | 2024 | 45 | RCEPT-A!F9840 |
| RCEP A | 2025 | 2025 | 45 | RCEPT-A!G9840 |
| RCEP A | 2026 | 2026 | 45 | RCEPT-A!H9840 |
| RCEP A | 2027 | 2027 | 45 | RCEPT-A!I9840 |
| RCEP B | 2022 | 2022 | 45 | B!D9840 |
| RCEP B | 2023 | 2023 | 45 | B!E9840 |
| RCEP B | 2024 | 2024 | 45 | B!F9840 |
| RCEP B | 2025 | 2025 | 45 | B!G9840 |
| RCEP B | 2026 | 2026 | 45 | B!H9840 |
| RCEP B | 2027 | 2027 | 45 | B!I9840 |
| RCEP C | 2022 | 2022 | 45 | C!D9840 |
| RCEP C | 2023 | 2023 | 45 | C!E9840 |
| RCEP C | 2024 | 2024 | 45 | C!F9840 |
| RCEP C | 2025 | 2025 | 45 | C!G9840 |
| RCEP C | 2026 | 2026 | 45 | C!H9840 |
| RCEP C | 2027 | 2027 | 45 | C!I9840 |
| RCEP D | 2022 | 2022 | 45 | D!D9839 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 45 | D!E9839 |
| RCEP D | 2024 | 2024 | 45 | D!F9839 |
| RCEP D | 2025 | 2025 | 45 | D!G9839 |
| RCEP D | 2026 | 2026 | 45 | D!H9839 |
| RCEP D | 2027 | 2027 | 45 | D!I9839 |
| RCEP E | 2022 | 2022 | 45 | E!D9843 |
| RCEP E | 2023 | 2023 | 45 | E!E9843 |
| RCEP E | 2024 | 2024 | 45 | E!F9843 |
| RCEP E | 2025 | 2025 | 45 | E!G9843 |
| RCEP E | 2026 | 2026 | 45 | E!H9843 |
| RCEP E | 2027 | 2027 | 45 | E!I9843 |
| RCEP F | 2022 | 2022 | 45 | F!D9840 |
| RCEP F | 2023 | 2023 | 45 | F!E9840 |
| RCEP F | 2024 | 2024 | 45 | F!F9840 |
| RCEP F | 2025 | 2025 | 45 | F!G9840 |
| RCEP F | 2026 | 2026 | 45 | F!H9840 |
| RCEP F | 2027 | 2027 | 45 | F!I9840 |
| VIFTA | 2024 | 2024 | 45 | VI!F9099 |
| VIFTA | 2025 | 2025 | 45 | VI!G9099 |
| VIFTA | 2026 | 2026 | 45 | VI!H9099 |
| VIFTA | 2027 | 2027 | 45 | VI!I9099 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VIFTA 45%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving. | MFN 45% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6907.21 has 9 lines; 6907.21.24 is distinguished from its siblings by: Other, glazed. | 6907.21.10 Lining tiles of a kind used for grinding mills, unglazed; 6907.21.21 Paving, hearth or wall tiles, unglazed; 6907.21.22 Other, unglazed; 6907.21.23 Paving, hearth or wall tiles, glazed; 6907.21.91 Paving, hearth or wall tiles, unglazed; 6907.21.92 Other, unglazed | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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-003 | YELLOW | Trade remedy exists for other origins | Anti-dumping: Gạch ốp lát – applies to IN (2333/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-05 · Áp thuế chống bán phá giá đối với Gạch ốp lát (IN) | 2333/QĐ-BCT | Keep evidence of true origin and actual producer. | Basis: HT + BT2026 item policy column (source); detailed scope not verified |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 45% for 6907.21.24 was checked against BT2026 (cell BT2026!N10330), 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 |

## Item policy

| Item policy |
| --- |
| Áp thuế CBPG Gạch ốp lát (IN) (2333/QĐ-BCT-2025) |

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.