Vietnam Tariff Intelligence

HS 6804.10.00 detail

HS code	6804.10.00
Description	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials / - Millstones and grindstones for milling, grinding or pulping
Unit	kg
Generated	11/11/2026 07:19:30
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/68041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10171
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10171
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10171
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E9665
ATIGA	2022	2022	0	AT!E9616
ATIGA	2023	2023	0	AT!F9616
ATIGA	2024	2024	0	AT!G9616
ATIGA	2025	2025	0	AT!H9616
ATIGA	2026	2026	0	AT!I9616
ATIGA	2027	2027	0	AT!J9616
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9668
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9668
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9668
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9668

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9668
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9668
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9669
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9669
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9669
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9669
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9669
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9669
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9670
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9622
AIFTA	30/12/2022	2022	0	AI!F9628
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9628
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9628
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9628
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9628
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9628
VKFTA	2022	2022	0	VK!E9653
VKFTA	2023	2023	0	VK!F9653
VKFTA	2024	2024	0	VK!G9653
VKFTA	2025	2025	0	VK!H9653
VKFTA	2026	2026	0	VK!I9653
VKFTA	2027	2027	0	VK!J9653
VCFTA	2022	2022	4	VC!D9700
VCFTA	2023	2023	2	VC!E9700
VCFTA	2024	2024	0	VC!F9700
VCFTA	2025	2025	0	VC!G9700

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9700
VCFTA	2027	2027	0	VC!I9700
VN-EAEU	2022	2022	0	EAV!D9679
VN-EAEU	2023	2023	0	EAV!E9679
VN-EAEU	2024	2024	0	EAV!F9679
VN-EAEU	2025	2025	0	EAV!G9679
VN-EAEU	2026	2026	0	EAV!H9679
VN-EAEU	2027	2027	0	EAV!I9679
AHKFTA	2022	2022	12	AKH!D9691
AHKFTA	2023	2023	8	AKH!E9691
AHKFTA	2024	2024	8	AKH!F9691
AHKFTA	2025	2025	4	AKH!G9691
AHKFTA	2026	2026	4	AKH!H9691
AHKFTA	2027	2027	0	AKH!I9691
EVFTA	2022	2022	10	EV-NK!D9702
EVFTA	2023	2023	6,6	EV-NK!E9702
EVFTA	2024	2024	3,3	EV-NK!F9702
EVFTA	2025	2025	0	EV-NK!G9702
EVFTA	2026	2026	0	EV-NK!H9702
EVFTA	2027	2027	0	EV-NK!I9702
UKVFTA	2022	2022	10	UKV!D9701
UKVFTA	2023	2023	6,6	UKV!E9701
UKVFTA	2024	2024	3,3	UKV!F9701
UKVFTA	2025	2025	0	UKV!G9701
UKVFTA	2026	2026	0	UKV!H9701
UKVFTA	2027	2027	0	UKV!I9701

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9648
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9648
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9648
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9648
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9648
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9648
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9648
RCEP A	2022	2022	0	RCEPT-A!D9685
RCEP A	2023	2023	0	RCEPT-A!E9685
RCEP A	2024	2024	0	RCEPT-A!F9685
RCEP A	2025	2025	0	RCEPT-A!G9685
RCEP A	2026	2026	0	RCEPT-A!H9685
RCEP A	2027	2027	0	RCEPT-A!I9685
RCEP B	2022	2022	0	B!D9685
RCEP B	2023	2023	0	B!E9685
RCEP B	2024	2024	0	B!F9685
RCEP B	2025	2025	0	B!G9685
RCEP B	2026	2026	0	B!H9685
RCEP B	2027	2027	0	B!I9685
RCEP C	2022	2022	0	C!D9685
RCEP C	2023	2023	0	C!E9685
RCEP C	2024	2024	0	C!F9685
RCEP C	2025	2025	0	C!G9685
RCEP C	2026	2026	0	C!H9685
RCEP C	2027	2027	0	C!I9685
RCEP D	2022	2022	0	D!D9684

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E9684
RCEP D	2024	2024	0	D!F9684
RCEP D	2025	2025	0	D!G9684
RCEP D	2026	2026	0	D!H9684
RCEP D	2027	2027	0	D!I9684
RCEP E	2022	2022	0	E!D9688
RCEP E	2023	2023	0	E!E9688
RCEP E	2024	2024	0	E!F9688
RCEP E	2025	2025	0	E!G9688
RCEP E	2026	2026	0	E!H9688
RCEP E	2027	2027	0	E!I9688
RCEP F	2022	2022	0	F!D9685
RCEP F	2023	2023	0	F!E9685
RCEP F	2024	2024	0	F!F9685
RCEP F	2025	2025	0	F!G9685
RCEP F	2026	2026	0	F!H9685
RCEP F	2027	2027	0	F!I9685
VIFTA	2024	2024	16	VI!F8961
VIFTA	2025	2025	12	VI!G8961
VIFTA	2026	2026	8	VI!H8961
VIFTA	2027	2027	4	VI!I8961

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-005	BLUE	Chapter 98 equivalent exists	6804.10.00 corresponds to Chapter 98 code 9840.20.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Cao lanh (bột đá) dùng sản xuất sản phẩm cao su	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6804.10.00. 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 20% for 6804.10.00 was checked against BT2026 (cell BT2026!N10171), 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.