Vietnam Tariff Intelligence

HS 6804.23.00 detail

HS code	6804.23.00
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 / - Other millstones, grindstones, grinding wheels and the like: / - - Of natural stone
Unit	kg
Generated	05/11/2026 15:21:44
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/68042300/

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!K10175
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10175
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10175
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E9669

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9620
ATIGA	2023	2023	0	AT!F9620
ATIGA	2024	2024	0	AT!G9620
ATIGA	2025	2025	0	AT!H9620
ATIGA	2026	2026	0	AT!I9620
ATIGA	2027	2027	0	AT!J9620
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9672
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9672
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9672
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9672
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9672
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9672
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9673
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9673
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9673
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9673
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9673
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9673
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9674
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9626
AIFTA	30/12/2022	2022	0	AI!F9632
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9632
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9632
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9632
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9632
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9632

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9657
VKFTA	2023	2023	0	VK!F9657
VKFTA	2024	2024	0	VK!G9657
VKFTA	2025	2025	0	VK!H9657
VKFTA	2026	2026	0	VK!I9657
VKFTA	2027	2027	0	VK!J9657
VCFTA	2022	2022	5	VC!D9704
VCFTA	2023	2023	5	VC!E9704
VCFTA	2024	2024	0	VC!F9704
VCFTA	2025	2025	0	VC!G9704
VCFTA	2026	2026	0	VC!H9704
VCFTA	2027	2027	0	VC!I9704
VN-EAEU	2022	2022	0	EAV!D9683
VN-EAEU	2023	2023	0	EAV!E9683
VN-EAEU	2024	2024	0	EAV!F9683
VN-EAEU	2025	2025	0	EAV!G9683
VN-EAEU	2026	2026	0	EAV!H9683
VN-EAEU	2027	2027	0	EAV!I9683
AHKFTA	2022	2022	12	AKH!D9695
AHKFTA	2023	2023	8	AKH!E9695
AHKFTA	2024	2024	8	AKH!F9695
AHKFTA	2025	2025	4	AKH!G9695
AHKFTA	2026	2026	4	AKH!H9695
AHKFTA	2027	2027	0	AKH!I9695
EVFTA	2022	2022	10	EV-NK!D9706
EVFTA	2023	2023	6,6	EV-NK!E9706

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F9706
EVFTA	2025	2025	0	EV-NK!G9706
EVFTA	2026	2026	0	EV-NK!H9706
EVFTA	2027	2027	0	EV-NK!I9706
UKVFTA	2022	2022	10	UKV!D9705
UKVFTA	2023	2023	6,6	UKV!E9705
UKVFTA	2024	2024	3,3	UKV!F9705
UKVFTA	2025	2025	0	UKV!G9705
UKVFTA	2026	2026	0	UKV!H9705
UKVFTA	2027	2027	0	UKV!I9705
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9652
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9652
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9652
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9652
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9652
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9652
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9652
RCEP A	2022	2022	0	RCEPT-A!D9689
RCEP A	2023	2023	0	RCEPT-A!E9689
RCEP A	2024	2024	0	RCEPT-A!F9689
RCEP A	2025	2025	0	RCEPT-A!G9689
RCEP A	2026	2026	0	RCEPT-A!H9689
RCEP A	2027	2027	0	RCEPT-A!I9689
RCEP B	2022	2022	0	B!D9689
RCEP B	2023	2023	0	B!E9689
RCEP B	2024	2024	0	B!F9689

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9689
RCEP B	2026	2026	0	B!H9689
RCEP B	2027	2027	0	B!I9689
RCEP C	2022	2022	0	C!D9689
RCEP C	2023	2023	0	C!E9689
RCEP C	2024	2024	0	C!F9689
RCEP C	2025	2025	0	C!G9689
RCEP C	2026	2026	0	C!H9689
RCEP C	2027	2027	0	C!I9689
RCEP D	2022	2022	0	D!D9688
RCEP D	2023	2023	0	D!E9688
RCEP D	2024	2024	0	D!F9688
RCEP D	2025	2025	0	D!G9688
RCEP D	2026	2026	0	D!H9688
RCEP D	2027	2027	0	D!I9688
RCEP E	2022	2022	0	E!D9692
RCEP E	2023	2023	0	E!E9692
RCEP E	2024	2024	0	E!F9692
RCEP E	2025	2025	0	E!G9692
RCEP E	2026	2026	0	E!H9692
RCEP E	2027	2027	0	E!I9692
RCEP F	2022	2022	0	F!D9689
RCEP F	2023	2023	0	F!E9689
RCEP F	2024	2024	0	F!F9689
RCEP F	2025	2025	0	F!G9689
RCEP F	2026	2026	0	F!H9689

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9689
VIFTA	2024	2024	17.1	VI!F8965
VIFTA	2025	2025	14.3	VI!G8965
VIFTA	2026	2026	11.4	VI!H8965
VIFTA	2027	2027	8.6	VI!I8965

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 6804.23.00. 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 6804.23.00 was checked against BT2026 (cell BT2026!N10175), 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.