Vietnam Tariff Intelligence

HS 6808.00.40 detail

HS code	6808.00.40
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 tiles
Unit	kg/m2/chiếc
Generated	10/11/2026 16:04:29
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/68080040/

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!K10192
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10192
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10192
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!E9690

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9641
ATIGA	2023	2023	0	AT!F9641
ATIGA	2024	2024	0	AT!G9641
ATIGA	2025	2025	0	AT!H9641
ATIGA	2026	2026	0	AT!I9641
ATIGA	2027	2027	0	AT!J9641
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9693
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9693
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9693
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9693
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9693
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9693
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9694
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9694
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9694
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9694
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9694
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9694
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9695
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9647
AIFTA	30/12/2022	2022	0	AI!F9653
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9653
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9653
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9653
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9653
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9653

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9678
VKFTA	2023	2023	0	VK!F9678
VKFTA	2024	2024	0	VK!G9678
VKFTA	2025	2025	0	VK!H9678
VKFTA	2026	2026	0	VK!I9678
VKFTA	2027	2027	0	VK!J9678
VCFTA	2022	2022	5	VC!D9725
VCFTA	2023	2023	3	VC!E9725
VCFTA	2024	2024	0	VC!F9725
VCFTA	2025	2025	0	VC!G9725
VCFTA	2026	2026	0	VC!H9725
VCFTA	2027	2027	0	VC!I9725
VN-EAEU	2022	2022	8,2	EAV!D9704
VN-EAEU	2023	2023	5,5	EAV!E9704
VN-EAEU	2024	2024	2,7	EAV!F9704
VN-EAEU	2025	2025	0	EAV!G9704
VN-EAEU	2026	2026	0	EAV!H9704
VN-EAEU	2027	2027	0	EAV!I9704
AHKFTA	2022	2022	18	AKH!D9716
AHKFTA	2023	2023	12	AKH!E9716
AHKFTA	2024	2024	12	AKH!F9716
AHKFTA	2025	2025	6	AKH!G9716
AHKFTA	2026	2026	6	AKH!H9716
AHKFTA	2027	2027	0	AKH!I9716
EVFTA	2022	2022	15	EV-NK!D9727
EVFTA	2023	2023	10	EV-NK!E9727

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5	EV-NK!F9727
EVFTA	2025	2025	0	EV-NK!G9727
EVFTA	2026	2026	0	EV-NK!H9727
EVFTA	2027	2027	0	EV-NK!I9727
UKVFTA	2022	2022	15	UKV!D9726
UKVFTA	2023	2023	10	UKV!E9726
UKVFTA	2024	2024	5	UKV!F9726
UKVFTA	2025	2025	0	UKV!G9726
UKVFTA	2026	2026	0	UKV!H9726
UKVFTA	2027	2027	0	UKV!I9726
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9673
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9673
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9673
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9673
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9673
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9673
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9673
RCEP A	2022	2022	0	RCEPT-A!D9710
RCEP A	2023	2023	0	RCEPT-A!E9710
RCEP A	2024	2024	0	RCEPT-A!F9710
RCEP A	2025	2025	0	RCEPT-A!G9710
RCEP A	2026	2026	0	RCEPT-A!H9710
RCEP A	2027	2027	0	RCEPT-A!I9710
RCEP B	2022	2022	0	B!D9710
RCEP B	2023	2023	0	B!E9710
RCEP B	2024	2024	0	B!F9710

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9710
RCEP B	2026	2026	0	B!H9710
RCEP B	2027	2027	0	B!I9710
RCEP C	2022	2022	0	C!D9710
RCEP C	2023	2023	0	C!E9710
RCEP C	2024	2024	0	C!F9710
RCEP C	2025	2025	0	C!G9710
RCEP C	2026	2026	0	C!H9710
RCEP C	2027	2027	0	C!I9710
RCEP D	2022	2022	0	D!D9709
RCEP D	2023	2023	0	D!E9709
RCEP D	2024	2024	0	D!F9709
RCEP D	2025	2025	0	D!G9709
RCEP D	2026	2026	0	D!H9709
RCEP D	2027	2027	0	D!I9709
RCEP E	2022	2022	0	E!D9713
RCEP E	2023	2023	0	E!E9713
RCEP E	2024	2024	0	E!F9713
RCEP E	2025	2025	0	E!G9713
RCEP E	2026	2026	0	E!H9713
RCEP E	2027	2027	0	E!I9713
RCEP F	2022	2022	0	F!D9710
RCEP F	2023	2023	0	F!E9710
RCEP F	2024	2024	0	F!F9710
RCEP F	2025	2025	0	F!G9710
RCEP F	2026	2026	0	F!H9710

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9710
VIFTA	2024	2024	25.7	VI!F8982
VIFTA	2025	2025	21.4	VI!G8982
VIFTA	2026	2026	17.1	VI!H8982
VIFTA	2027	2027	12.9	VI!I8982

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; 6808.00.40 is distinguished from its siblings by: Other tiles.	6808.00.20 Roofing tiles; 6808.00.91 Of vegetable fibre; 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	6808.00.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6808.00.40	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 6808.00.40. 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 6808.00.40 was checked against BT2026 (cell BT2026!N10192), 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.