Vietnam Tariff Intelligence

HS 6809.90.90 detail

HS code	6809.90.90
Description	Articles of plaster or of compositions based on plaster / - Other articles: / - - Other
Unit	kg/m2/chiếc
Generated	05/11/2026 15:16:28
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/68099090/

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!K10204
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10204
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10204
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E9703
ATIGA	2022	2022	0	AT!E9654

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9654
ATIGA	2024	2024	0	AT!G9654
ATIGA	2025	2025	0	AT!H9654
ATIGA	2026	2026	0	AT!I9654
ATIGA	2027	2027	0	AT!J9654
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9706
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9706
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9707
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9707
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9707
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9707
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9707
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9707
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9708
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9660
AIFTA	30/12/2022	2022	0	AI!F9666
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9666
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9666
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9666
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9666
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9666
VKFTA	2022	2022	0	VK!E9691

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9691
VKFTA	2024	2024	0	VK!G9691
VKFTA	2025	2025	0	VK!H9691
VKFTA	2026	2026	0	VK!I9691
VKFTA	2027	2027	0	VK!J9691
VCFTA	2022	2022	5	VC!D9738
VCFTA	2023	2023	3	VC!E9738
VCFTA	2024	2024	0	VC!F9738
VCFTA	2025	2025	0	VC!G9738
VCFTA	2026	2026	0	VC!H9738
VCFTA	2027	2027	0	VC!I9738
VN-EAEU	2022	2022	8,2	EAV!D9717
VN-EAEU	2023	2023	5,5	EAV!E9717
VN-EAEU	2024	2024	2,7	EAV!F9717
VN-EAEU	2025	2025	0	EAV!G9717
VN-EAEU	2026	2026	0	EAV!H9717
VN-EAEU	2027	2027	0	EAV!I9717
AHKFTA	2022	2022	18	AKH!D9729
AHKFTA	2023	2023	12	AKH!E9729
AHKFTA	2024	2024	12	AKH!F9729
AHKFTA	2025	2025	6	AKH!G9729
AHKFTA	2026	2026	6	AKH!H9729
AHKFTA	2027	2027	0	AKH!I9729
EVFTA	2022	2022	15	EV-NK!D9740
EVFTA	2023	2023	10	EV-NK!E9740
EVFTA	2024	2024	5	EV-NK!F9740

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9740
EVFTA	2026	2026	0	EV-NK!H9740
EVFTA	2027	2027	0	EV-NK!I9740
UKVFTA	2022	2022	15	UKV!D9739
UKVFTA	2023	2023	10	UKV!E9739
UKVFTA	2024	2024	5	UKV!F9739
UKVFTA	2025	2025	0	UKV!G9739
UKVFTA	2026	2026	0	UKV!H9739
UKVFTA	2027	2027	0	UKV!I9739
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9686
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9686
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9686
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9686
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9686
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9686
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9686
RCEP A	2022	2022	0	RCEPT-A!D9723
RCEP A	2023	2023	0	RCEPT-A!E9723
RCEP A	2024	2024	0	RCEPT-A!F9723
RCEP A	2025	2025	0	RCEPT-A!G9723
RCEP A	2026	2026	0	RCEPT-A!H9723
RCEP A	2027	2027	0	RCEPT-A!I9723
RCEP B	2022	2022	0	B!D9723
RCEP B	2023	2023	0	B!E9723
RCEP B	2024	2024	0	B!F9723
RCEP B	2025	2025	0	B!G9723

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9723
RCEP B	2027	2027	0	B!I9723
RCEP C	2022	2022	0	C!D9723
RCEP C	2023	2023	0	C!E9723
RCEP C	2024	2024	0	C!F9723
RCEP C	2025	2025	0	C!G9723
RCEP C	2026	2026	0	C!H9723
RCEP C	2027	2027	0	C!I9723
RCEP D	2022	2022	0	D!D9722
RCEP D	2023	2023	0	D!E9722
RCEP D	2024	2024	0	D!F9722
RCEP D	2025	2025	0	D!G9722
RCEP D	2026	2026	0	D!H9722
RCEP D	2027	2027	0	D!I9722
RCEP E	2022	2022	0	E!D9726
RCEP E	2023	2023	0	E!E9726
RCEP E	2024	2024	0	E!F9726
RCEP E	2025	2025	0	E!G9726
RCEP E	2026	2026	0	E!H9726
RCEP E	2027	2027	0	E!I9726
RCEP F	2022	2022	0	F!D9723
RCEP F	2023	2023	0	F!E9723
RCEP F	2024	2024	0	F!F9723
RCEP F	2025	2025	0	F!G9723
RCEP F	2026	2026	0	F!H9723
RCEP F	2027	2027	0	F!I9723

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	25.7	VI!F8994
VIFTA	2025	2025	21.4	VI!G8994
VIFTA	2026	2026	17.1	VI!H8994
VIFTA	2027	2027	12.9	VI!I8994

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 6809.90 has 2 lines; 6809.90.90 is distinguished from its siblings by: Other.	6809.90.10 Dental moulds of plaster	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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6809.90.90. 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 6809.90.90 was checked against BT2026 (cell BT2026!N10204), 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.