Vietnam Tariff Intelligence

HS 6902.90.00 detail

HS code	6902.90.00
Description	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths / - Other
Unit	kg/chiếc
Generated	05/11/2026 14:46:56
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/69029000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10308
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N10308
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10308
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

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(-KH)	0% (except KH)	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
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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E9795
ATIGA	2022	2022	0	AT!E9746
ATIGA	2023	2023	0	AT!F9746
ATIGA	2024	2024	0	AT!G9746
ATIGA	2025	2025	0	AT!H9746
ATIGA	2026	2026	0	AT!I9746
ATIGA	2027	2027	0	AT!J9746
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9798
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9798
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9798

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9798
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9798
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9798
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9799
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9799
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9799
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9799
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9799
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9799
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9800
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9752
AIFTA	30/12/2022	2022	5	AI!F9758
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9758
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9758
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9758
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9758
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9758
VKFTA	2022	2022	0	VK!E9783
VKFTA	2023	2023	0	VK!F9783
VKFTA	2024	2024	0	VK!G9783
VKFTA	2025	2025	0	VK!H9783
VKFTA	2026	2026	0	VK!I9783
VKFTA	2027	2027	0	VK!J9783
VCFTA	2022	2022	2	VC!D9830
VCFTA	2023	2023	1	VC!E9830
VCFTA	2024	2024	0	VC!F9830

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9830
VCFTA	2026	2026	0	VC!H9830
VCFTA	2027	2027	0	VC!I9830
VN-EAEU	2022	2022	0	EAV!D9809
VN-EAEU	2023	2023	0	EAV!E9809
VN-EAEU	2024	2024	0	EAV!F9809
VN-EAEU	2025	2025	0	EAV!G9809
VN-EAEU	2026	2026	0	EAV!H9809
VN-EAEU	2027	2027	0	EAV!I9809
AHKFTA	2022	2022	10	AKH!D9821
AHKFTA	2023	2023	10	AKH!E9821
AHKFTA	2024	2024	10	AKH!F9821
AHKFTA	2025	2025	10	AKH!G9821
AHKFTA	2026	2026	10	AKH!H9821
AHKFTA	2027	2027	10	AKH!I9821
EVFTA	2022	2022	6,2	EV-NK!D9832
EVFTA	2023	2023	5	EV-NK!E9832
EVFTA	2024	2024	3,7	EV-NK!F9832
EVFTA	2025	2025	2,5	EV-NK!G9832
EVFTA	2026	2026	1,2	EV-NK!H9832
EVFTA	2027	2027	0	EV-NK!I9832
UKVFTA	2022	2022	6,2	UKV!D9831
UKVFTA	2023	2023	5	UKV!E9831
UKVFTA	2024	2024	3,7	UKV!F9831
UKVFTA	2025	2025	2,5	UKV!G9831
UKVFTA	2026	2026	1,2	UKV!H9831

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9831
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9778
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9778
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9778
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9778
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9778
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9778
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9778
RCEP A	2022	2022	9,3	RCEPT-A!D9815
RCEP A	2023	2023	8,7	RCEPT-A!E9815
RCEP A	2024	2024	8	RCEPT-A!F9815
RCEP A	2025	2025	7,3	RCEPT-A!G9815
RCEP A	2026	2026	6,7	RCEPT-A!H9815
RCEP A	2027	2027	6	RCEPT-A!I9815
RCEP B	2022	2022	9,3	B!D9815
RCEP B	2023	2023	8,7	B!E9815
RCEP B	2024	2024	8	B!F9815
RCEP B	2025	2025	7,3	B!G9815
RCEP B	2026	2026	6,7	B!H9815
RCEP B	2027	2027	6	B!I9815
RCEP C	2022	2022	10	C!D9815
RCEP C	2023	2023	10	C!E9815
RCEP C	2024	2024	10	C!F9815
RCEP C	2025	2025	10	C!G9815
RCEP C	2026	2026	10	C!H9815
RCEP C	2027	2027	10	C!I9815

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D9814
RCEP D	2023	2023	8,8	D!E9814
RCEP D	2024	2024	8,1	D!F9814
RCEP D	2025	2025	7,5	D!G9814
RCEP D	2026	2026	6,9	D!H9814
RCEP D	2027	2027	6,3	D!I9814
RCEP E	2022	2022	9,3	E!D9818
RCEP E	2023	2023	8,7	E!E9818
RCEP E	2024	2024	8	E!F9818
RCEP E	2025	2025	7,3	E!G9818
RCEP E	2026	2026	6,7	E!H9818
RCEP E	2027	2027	6	E!I9818
RCEP F	2022	2022	9,3	F!D9815
RCEP F	2023	2023	8,7	F!E9815
RCEP F	2024	2024	8	F!F9815
RCEP F	2025	2025	7,3	F!G9815
RCEP F	2026	2026	6,7	F!H9815
RCEP F	2027	2027	6	F!I9815
VIFTA	2024	2024	9	VI!F9079
VIFTA	2025	2025	8	VI!G9079
VIFTA	2026	2026	7	VI!H9079
VIFTA	2027	2027	6	VI!I9079

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 6902.90.00. 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 10% for 6902.90.00 was checked against BT2026 (cell BT2026!N10308), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.