Vietnam Tariff Intelligence

HS 6903.10.00 detail

HS code	6903.10.00
Description	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths / - Containing by weight more than 50% of free carbon
Unit	kg/chiếc
Generated	17/11/2026 18:36:19
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/69031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10310
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10310
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10310
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E9798

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9749
ATIGA	2023	2023	0	AT!F9749
ATIGA	2024	2024	0	AT!G9749
ATIGA	2025	2025	0	AT!H9749
ATIGA	2026	2026	0	AT!I9749
ATIGA	2027	2027	0	AT!J9749
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9801
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9801
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9801
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9801
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9801
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9801
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9802
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9802
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9802
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9802
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9802
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9802
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9803
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9755
AIFTA	30/12/2022	2022	0	AI!F9761
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9761
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9761
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9761
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9761
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9761

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9786
VKFTA	2023	2023	0	VK!F9786
VKFTA	2024	2024	0	VK!G9786
VKFTA	2025	2025	0	VK!H9786
VKFTA	2026	2026	0	VK!I9786
VKFTA	2027	2027	0	VK!J9786
VCFTA	2022	2022	0	VC!D9833
VCFTA	2023	2023	0	VC!E9833
VCFTA	2024	2024	0	VC!F9833
VCFTA	2025	2025	0	VC!G9833
VCFTA	2026	2026	0	VC!H9833
VCFTA	2027	2027	0	VC!I9833
VN-EAEU	2022	2022	0	EAV!D9812
VN-EAEU	2023	2023	0	EAV!E9812
VN-EAEU	2024	2024	0	EAV!F9812
VN-EAEU	2025	2025	0	EAV!G9812
VN-EAEU	2026	2026	0	EAV!H9812
VN-EAEU	2027	2027	0	EAV!I9812
AHKFTA	2022	2022	3	AKH!D9824
AHKFTA	2023	2023	2	AKH!E9824
AHKFTA	2024	2024	2	AKH!F9824
AHKFTA	2025	2025	1	AKH!G9824
AHKFTA	2026	2026	1	AKH!H9824
AHKFTA	2027	2027	0	AKH!I9824
EVFTA	2022	2022	2,5	EV-NK!D9835
EVFTA	2023	2023	1,6	EV-NK!E9835

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F9835
EVFTA	2025	2025	0	EV-NK!G9835
EVFTA	2026	2026	0	EV-NK!H9835
EVFTA	2027	2027	0	EV-NK!I9835
UKVFTA	2022	2022	2,5	UKV!D9834
UKVFTA	2023	2023	1,6	UKV!E9834
UKVFTA	2024	2024	0,8	UKV!F9834
UKVFTA	2025	2025	0	UKV!G9834
UKVFTA	2026	2026	0	UKV!H9834
UKVFTA	2027	2027	0	UKV!I9834
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9781
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9781
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9781
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9781
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9781
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9781
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9781
RCEP A	2022	2022	0	RCEPT-A!D9818
RCEP A	2023	2023	0	RCEPT-A!E9818
RCEP A	2024	2024	0	RCEPT-A!F9818
RCEP A	2025	2025	0	RCEPT-A!G9818
RCEP A	2026	2026	0	RCEPT-A!H9818
RCEP A	2027	2027	0	RCEPT-A!I9818
RCEP B	2022	2022	0	B!D9818
RCEP B	2023	2023	0	B!E9818
RCEP B	2024	2024	0	B!F9818

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9818
RCEP B	2026	2026	0	B!H9818
RCEP B	2027	2027	0	B!I9818
RCEP C	2022	2022	0	C!D9818
RCEP C	2023	2023	0	C!E9818
RCEP C	2024	2024	0	C!F9818
RCEP C	2025	2025	0	C!G9818
RCEP C	2026	2026	0	C!H9818
RCEP C	2027	2027	0	C!I9818
RCEP D	2022	2022	0	D!D9817
RCEP D	2023	2023	0	D!E9817
RCEP D	2024	2024	0	D!F9817
RCEP D	2025	2025	0	D!G9817
RCEP D	2026	2026	0	D!H9817
RCEP D	2027	2027	0	D!I9817
RCEP E	2022	2022	0	E!D9821
RCEP E	2023	2023	0	E!E9821
RCEP E	2024	2024	0	E!F9821
RCEP E	2025	2025	0	E!G9821
RCEP E	2026	2026	0	E!H9821
RCEP E	2027	2027	0	E!I9821
RCEP F	2022	2022	0	F!D9818
RCEP F	2023	2023	0	F!E9818
RCEP F	2024	2024	0	F!F9818
RCEP F	2025	2025	0	F!G9818
RCEP F	2026	2026	0	F!H9818

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9818
VIFTA	2024	2024	4,3	VI!F9081
VIFTA	2025	2025	3.6	VI!G9081
VIFTA	2026	2026	2.9	VI!H9081
VIFTA	2027	2027	2.1	VI!I9081

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 6903.10.00. 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 5% for 6903.10.00 was checked against BT2026 (cell BT2026!N10310), 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.