Vietnam Tariff Intelligence

HS 6904.90.00 detail

HS code	6904.90.00
Description	Ceramic building bricks, flooring blocks, support or filler tiles and the like / - Other
Unit	kg/m2
Generated	07/11/2026 11:48:03
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/69049000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10317
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10317
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10317
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	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
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	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	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
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	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 B)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E9804
ATIGA	2022	2022	0	AT!E9755
ATIGA	2023	2023	0	AT!F9755
ATIGA	2024	2024	0	AT!G9755
ATIGA	2025	2025	0	AT!H9755
ATIGA	2026	2026	0	AT!I9755
ATIGA	2027	2027	0	AT!J9755
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9807
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9807
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9807

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9807
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9807
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9807
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9808
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9808
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9808
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9808
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9808
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9808
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9809
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9761
AIFTA	30/12/2022	2022	5	AI!F9767
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9767
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9767
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9767
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9767
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9767
VKFTA	2022	2022	0	VK!E9792
VKFTA	2023	2023	0	VK!F9792
VKFTA	2024	2024	0	VK!G9792
VKFTA	2025	2025	0	VK!H9792
VKFTA	2026	2026	0	VK!I9792
VKFTA	2027	2027	0	VK!J9792
VCFTA	2022	2022	6	VC!D9839
VCFTA	2023	2023	3	VC!E9839
VCFTA	2024	2024	0	VC!F9839

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9839
VCFTA	2026	2026	0	VC!H9839
VCFTA	2027	2027	0	VC!I9839
VN-EAEU	2022	2022	9,5	EAV!D9818
VN-EAEU	2023	2023	6,4	EAV!E9818
VN-EAEU	2024	2024	3,2	EAV!F9818
VN-EAEU	2025	2025	0	EAV!G9818
VN-EAEU	2026	2026	0	EAV!H9818
VN-EAEU	2027	2027	0	EAV!I9818
AHKFTA	2022	2022	*	AKH!D9830
AHKFTA	2023	2023	*	AKH!E9830
AHKFTA	2024	2024	*	AKH!F9830
AHKFTA	2025	2025	*	AKH!G9830
AHKFTA	2026	2026	*	AKH!H9830
AHKFTA	2027	2027	*	AKH!I9830
EVFTA	2022	2022	21,8	EV-NK!D9841
EVFTA	2023	2023	17,5	EV-NK!E9841
EVFTA	2024	2024	13,1	EV-NK!F9841
EVFTA	2025	2025	8,7	EV-NK!G9841
EVFTA	2026	2026	4,3	EV-NK!H9841
EVFTA	2027	2027	0	EV-NK!I9841
UKVFTA	2022	2022	21,8	UKV!D9840
UKVFTA	2023	2023	17,5	UKV!E9840
UKVFTA	2024	2024	13,1	UKV!F9840
UKVFTA	2025	2025	8,7	UKV!G9840
UKVFTA	2026	2026	4,3	UKV!H9840

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9840
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9787
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9787
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9787
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9787
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9787
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9787
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9787
RCEP A	2022	2022	35	RCEPT-A!D9824
RCEP A	2023	2023	35	RCEPT-A!E9824
RCEP A	2024	2024	35	RCEPT-A!F9824
RCEP A	2025	2025	35	RCEPT-A!G9824
RCEP A	2026	2026	35	RCEPT-A!H9824
RCEP A	2027	2027	35	RCEPT-A!I9824
RCEP B	2022	2022	35	B!D9824
RCEP B	2023	2023	35	B!E9824
RCEP B	2024	2024	35	B!F9824
RCEP B	2025	2025	35	B!G9824
RCEP B	2026	2026	35	B!H9824
RCEP B	2027	2027	35	B!I9824
RCEP C	2022	2022	35	C!D9824
RCEP C	2023	2023	35	C!E9824
RCEP C	2024	2024	35	C!F9824
RCEP C	2025	2025	35	C!G9824
RCEP C	2026	2026	35	C!H9824
RCEP C	2027	2027	35	C!I9824

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9823
RCEP D	2023	2023	35	D!E9823
RCEP D	2024	2024	35	D!F9823
RCEP D	2025	2025	35	D!G9823
RCEP D	2026	2026	35	D!H9823
RCEP D	2027	2027	35	D!I9823
RCEP E	2022	2022	35	E!D9827
RCEP E	2023	2023	35	E!E9827
RCEP E	2024	2024	35	E!F9827
RCEP E	2025	2025	35	E!G9827
RCEP E	2026	2026	35	E!H9827
RCEP E	2027	2027	35	E!I9827
RCEP F	2022	2022	35	F!D9824
RCEP F	2023	2023	35	F!E9824
RCEP F	2024	2024	35	F!F9824
RCEP F	2025	2025	35	F!G9824
RCEP F	2026	2026	35	F!H9824
RCEP F	2027	2027	35	F!I9824
VIFTA	2024	2024	31.5	VI!F9086
VIFTA	2025	2025	28	VI!G9086
VIFTA	2026	2026	24.5	VI!H9086
VIFTA	2027	2027	21	VI!I9086

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 6904.90.00. 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 35% for 6904.90.00 was checked against BT2026 (cell BT2026!N10317), 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.