Vietnam Tariff Intelligence

HS 6907.21.94 detail

HS code	6907.21.94
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40: / - - Of a water absorption coefficient by weight not exceeding 0.5%: / - - - Other: / - - - - Other, glazed
Unit	m2
Generated	15/11/2026 14:29:03
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/69072194/

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!K10335
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10335
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10335
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, MM, PH)	0% (except KH, MM, PH)	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
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
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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)		50	AC!E9825
ATIGA	2022	2022	0	AT!E9776
ATIGA	2023	2023	0	AT!F9776
ATIGA	2024	2024	0	AT!G9776
ATIGA	2025	2025	0	AT!H9776
ATIGA	2026	2026	0	AT!I9776
ATIGA	2027	2027	0	AT!J9776
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9828
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9828
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9828
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9828

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9828
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9828
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9829
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9829
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9829
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9829
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9829
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9829
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9830
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9782
AIFTA	30/12/2022	2022	5	AI!F9788
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9788
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9788
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9788
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9788
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9788
VKFTA	2022	2022	0	VK!E9813
VKFTA	2023	2023	0	VK!F9813
VKFTA	2024	2024	0	VK!G9813
VKFTA	2025	2025	0	VK!H9813
VKFTA	2026	2026	0	VK!I9813
VKFTA	2027	2027	0	VK!J9813
VCFTA	2022	2022	8	VC!D9860
VCFTA	2023	2023	4	VC!E9860
VCFTA	2024	2024	0	VC!F9860
VCFTA	2025	2025	0	VC!G9860

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9860
VCFTA	2027	2027	0	VC!I9860
VN-EAEU	2022	2022	9,5	EAV!D9841
VN-EAEU	2023	2023	6,4	EAV!E9841
VN-EAEU	2024	2024	3,2	EAV!F9841
VN-EAEU	2025	2025	0	EAV!G9841
VN-EAEU	2026	2026	0	EAV!H9841
VN-EAEU	2027	2027	0	EAV!I9841
AHKFTA	2022	2022	*	AKH!D9851
AHKFTA	2023	2023	*	AKH!E9851
AHKFTA	2024	2024	*	AKH!F9851
AHKFTA	2025	2025	*	AKH!G9851
AHKFTA	2026	2026	*	AKH!H9851
AHKFTA	2027	2027	*	AKH!I9851
EVFTA	2022	2022	21,8	EV-NK!D9862
EVFTA	2023	2023	17,5	EV-NK!E9862
EVFTA	2024	2024	13,1	EV-NK!F9862
EVFTA	2025	2025	8,7	EV-NK!G9862
EVFTA	2026	2026	4,3	EV-NK!H9862
EVFTA	2027	2027	0	EV-NK!I9862
UKVFTA	2022	2022	21,8	UKV!D9861
UKVFTA	2023	2023	17,5	UKV!E9861
UKVFTA	2024	2024	13,1	UKV!F9861
UKVFTA	2025	2025	8,7	UKV!G9861
UKVFTA	2026	2026	4,3	UKV!H9861
UKVFTA	2027	2027	0	UKV!I9861

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9808
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9808
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9808
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9808
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9808
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9808
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9808
RCEP A	2022	2022	35	RCEPT-A!D9845
RCEP A	2023	2023	35	RCEPT-A!E9845
RCEP A	2024	2024	35	RCEPT-A!F9845
RCEP A	2025	2025	35	RCEPT-A!G9845
RCEP A	2026	2026	35	RCEPT-A!H9845
RCEP A	2027	2027	35	RCEPT-A!I9845
RCEP B	2022	2022	35	B!D9845
RCEP B	2023	2023	35	B!E9845
RCEP B	2024	2024	35	B!F9845
RCEP B	2025	2025	35	B!G9845
RCEP B	2026	2026	35	B!H9845
RCEP B	2027	2027	35	B!I9845
RCEP C	2022	2022	35	C!D9845
RCEP C	2023	2023	35	C!E9845
RCEP C	2024	2024	35	C!F9845
RCEP C	2025	2025	35	C!G9845
RCEP C	2026	2026	35	C!H9845
RCEP C	2027	2027	35	C!I9845
RCEP D	2022	2022	35	D!D9844

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	35	D!E9844
RCEP D	2024	2024	35	D!F9844
RCEP D	2025	2025	35	D!G9844
RCEP D	2026	2026	35	D!H9844
RCEP D	2027	2027	35	D!I9844
RCEP E	2022	2022	35	E!D9848
RCEP E	2023	2023	35	E!E9848
RCEP E	2024	2024	35	E!F9848
RCEP E	2025	2025	35	E!G9848
RCEP E	2026	2026	35	E!H9848
RCEP E	2027	2027	35	E!I9848
RCEP F	2022	2022	35	F!D9845
RCEP F	2023	2023	35	F!E9845
RCEP F	2024	2024	35	F!F9845
RCEP F	2025	2025	35	F!G9845
RCEP F	2026	2026	35	F!H9845
RCEP F	2027	2027	35	F!I9845
VIFTA	2024	2024	31,5	VI!F9104
VIFTA	2025	2025	28	VI!G9104
VIFTA	2026	2026	24.5	VI!H9104
VIFTA	2027	2027	21	VI!I9104

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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%, ACFTA 50%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6907.21 has 9 lines; 6907.21.94 is distinguished from its siblings by: Other, glazed.	6907.21.10 Lining tiles of a kind used for grinding mills, unglazed; 6907.21.21 Paving, hearth or wall tiles, unglazed; 6907.21.22 Other, unglazed; 6907.21.23 Paving, hearth or wall tiles, glazed; 6907.21.24 Other, glazed; 6907.21.91 Paving, hearth or wall tiles, unglazed	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Gạch ốp lát – applies to IN (2333/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-05 · Áp thuế chống bán phá giá đối với Gạch ốp lát (IN)	2333/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified

DQ-001	GREEN	MFN rate present in the source	The MFN rate 35% for 6907.21.94 was checked against BT2026 (cell BT2026!N10335), 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
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ
Áp thuế CBPG Gạch ốp lát (IN) (2333/QĐ-BCT-2025)

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.