Vietnam Tariff Intelligence

# Détail du SH 6802.93.10

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|---|---|
| **Code SH** | 6802.93.10 |
| **Description** | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) / - Other: / - - Granite: / - - - Polished slabs |
| **Unité** | kg/m3 |
| **Généré le** | 10/11/2026 03:50:12 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/68029310/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 18 | 18% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10166 |
| Préférentiel (NPF) | 12 | 12% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10166 |
| TVA | 10/8 | 10 / 8 (plusieurs taux) | 174/2025/NĐ-CP - PL1 | | BT2026!Q10166 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 20 | 20% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ10166 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-TH) | 0% (sauf TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-TH) | 0% (sauf TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.4 | 8,4% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E9658 |
| ATIGA | 2022 | 2022 | 0 | AT!E9609 |
| ATIGA | 2023 | 2023 | 0 | AT!F9609 |
| ATIGA | 2024 | 2024 | 0 | AT!G9609 |
| ATIGA | 2025 | 2025 | 0 | AT!H9609 |
| ATIGA | 2026 | 2026 | 0 | AT!I9609 |
| ATIGA | 2027 | 2027 | 0 | AT!J9609 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E9661 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9661 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9661 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9661 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9661 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9661 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 3 | VJ!E9662 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F9662 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9662 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9662 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9662 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9662 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9663 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9615 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9621 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9621 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9621 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9621 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9621 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9621 |
| VKFTA | 2022 | 2022 | 0 | VK!E9646 |
| VKFTA | 2023 | 2023 | 0 | VK!F9646 |
| VKFTA | 2024 | 2024 | 0 | VK!G9646 |
| VKFTA | 2025 | 2025 | 0 | VK!H9646 |
| VKFTA | 2026 | 2026 | 0 | VK!I9646 |
| VKFTA | 2027 | 2027 | 0 | VK!J9646 |
| VCFTA | 2022 | 2022 | 4 | VC!D9693 |
| VCFTA | 2023 | 2023 | 2 | VC!E9693 |
| VCFTA | 2024 | 2024 | 0 | VC!F9693 |
| VCFTA | 2025 | 2025 | 0 | VC!G9693 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H9693 |
| VCFTA | 2027 | 2027 | 0 | VC!I9693 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9672 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9672 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9672 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9672 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9672 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9672 |
| AHKFTA | 2022 | 2022 | 7 | AKH!D9684 |
| AHKFTA | 2023 | 2023 | 5 | AKH!E9684 |
| AHKFTA | 2024 | 2024 | 5 | AKH!F9684 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G9684 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H9684 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9684 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D9695 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E9695 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F9695 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9695 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9695 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9695 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D9694 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E9694 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F9694 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9694 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9694 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9694 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9641 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9641 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9641 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9641 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9641 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9641 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9641 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9678 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9678 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9678 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9678 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9678 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9678 |
| RCEP B | 2022 | 2022 | 0 | B!D9678 |
| RCEP B | 2023 | 2023 | 0 | B!E9678 |
| RCEP B | 2024 | 2024 | 0 | B!F9678 |
| RCEP B | 2025 | 2025 | 0 | B!G9678 |
| RCEP B | 2026 | 2026 | 0 | B!H9678 |
| RCEP B | 2027 | 2027 | 0 | B!I9678 |
| RCEP C | 2022 | 2022 | 0 | C!D9678 |
| RCEP C | 2023 | 2023 | 0 | C!E9678 |
| RCEP C | 2024 | 2024 | 0 | C!F9678 |
| RCEP C | 2025 | 2025 | 0 | C!G9678 |
| RCEP C | 2026 | 2026 | 0 | C!H9678 |
| RCEP C | 2027 | 2027 | 0 | C!I9678 |
| RCEP D | 2022 | 2022 | 0 | D!D9677 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E9677 |
| RCEP D | 2024 | 2024 | 0 | D!F9677 |
| RCEP D | 2025 | 2025 | 0 | D!G9677 |
| RCEP D | 2026 | 2026 | 0 | D!H9677 |
| RCEP D | 2027 | 2027 | 0 | D!I9677 |
| RCEP E | 2022 | 2022 | 0 | E!D9681 |
| RCEP E | 2023 | 2023 | 0 | E!E9681 |
| RCEP E | 2024 | 2024 | 0 | E!F9681 |
| RCEP E | 2025 | 2025 | 0 | E!G9681 |
| RCEP E | 2026 | 2026 | 0 | E!H9681 |
| RCEP E | 2027 | 2027 | 0 | E!I9681 |
| RCEP F | 2022 | 2022 | 0 | F!D9678 |
| RCEP F | 2023 | 2023 | 0 | F!E9678 |
| RCEP F | 2024 | 2024 | 0 | F!F9678 |
| RCEP F | 2025 | 2025 | 0 | F!G9678 |
| RCEP F | 2026 | 2026 | 0 | F!H9678 |
| RCEP F | 2027 | 2027 | 0 | F!I9678 |
| VIFTA | 2024 | 2024 | 10.8 | VI!F8956 |
| VIFTA | 2025 | 2025 | 9.6 | VI!G8956 |
| VIFTA | 2026 | 2026 | 8.4 | VI!H8956 |
| VIFTA | 2027 | 2027 | 7.2 | VI!I8956 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ | | 10/2024/TT-BXD | Prepare inspection/certification filings under the cited instruments before clearance. | Texte cité dans la source ; validité non vérifiée |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Khoáng sản làm VLXD (04/2021/TT-BXD) | | 04/2021/TT-BXD | Read the referenced instruments. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6802.93 has 2 lines; 6802.93.10 is distinguished from its siblings by: Polished slabs. | 6802.93.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Đá xây dựng và trang trí > Quặng kim loại quý và tinh quặng kim loại quý khác. (Tham chiếu mã HS 4 số) | | 174/2025/NĐ-CP - PL1 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6802.93.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 12% for 6802.93.10 was checked against BT2026 (cell BT2026!N10166), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Khoáng sản làm VLXD (04/2021/TT-BXD) |
| SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.