

Détail du SH 6813.20.10

|                        |                                                                                                                                                                                                                                                                                                                                                      |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 6813.20.10                                                                                                                                                                                                                                                                                                                                           |
| Description            | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials / - Containing asbestos: / - - Brake linings and pads |
| Unité                  | kg                                                                                                                                                                                                                                                                                                                                                   |
| Généré le              | 30/10/2026 19:27:44                                                                                                                                                                                                                                                                                                                                  |
| 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                   | <a href="https://vietnamtariff.com/hs-code/68132010/">https://vietnamtariff.com/hs-code/68132010/</a>                                                                                                                                                                                                                                                |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 15            | 15%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10258 |
| Préférentiel (NPF)            | 10            | 10%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10258 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10258 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           |               | Aucune donnée           |                |            |               |
| 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 |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |   |    |                           |                                           |                                      |                    |            |
|--------------------|---|----|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0 | 0% | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |   |               |                           |                       |                       |                |               |
|---------|---|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0 | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 7 | 7%            | Tarif consolidé<br>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 (môt mức cho cả giai đoạn) |       | 0             | AC!E9761 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E9712 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F9712 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G9712 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H9712 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I9712 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J9712 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E9764 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F9764 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G9764 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H9764 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I9764   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J9764   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E9765   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F9765   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G9765   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H9765   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I9765   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J9765   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F9766   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H9718 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F9724   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G9724   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H9724   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I9724   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J9724   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K9724   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E9749   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F9749   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G9749   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H9749   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I9749   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J9749   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D9796   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E9796   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F9796   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G9796   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H9796    |
| VCFTA   | 2027    | 2027  | 0             | VC!I9796    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D9775   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E9775   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F9775   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G9775   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H9775   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I9775   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D9787   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E9787   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F9787   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G9787   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H9787   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I9787   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D9798 |
| EVFTA   | 2023    | 2023  | 3,3           | EV-NK!E9798 |
| EVFTA   | 2024    | 2024  | 1,6           | EV-NK!F9798 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G9798 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H9798 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I9798 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D9797   |
| UKVFTA  | 2023    | 2023  | 3,3           | UKV!E9797   |
| UKVFTA  | 2024    | 2024  | 1,6           | UKV!F9797   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G9797   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H9797   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I9797   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D9744   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E9744   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F9744   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G9744   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H9744   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I9744   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J9744   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D9781 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E9781 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F9781 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G9781 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H9781 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I9781 |
| RCEP B | 2022    | 2022           | 0             | B!D9781       |
| RCEP B | 2023    | 2023           | 0             | B!E9781       |
| RCEP B | 2024    | 2024           | 0             | B!F9781       |
| RCEP B | 2025    | 2025           | 0             | B!G9781       |
| RCEP B | 2026    | 2026           | 0             | B!H9781       |
| RCEP B | 2027    | 2027           | 0             | B!I9781       |
| RCEP C | 2022    | 2022           | 0             | C!D9781       |
| RCEP C | 2023    | 2023           | 0             | C!E9781       |
| RCEP C | 2024    | 2024           | 0             | C!F9781       |
| RCEP C | 2025    | 2025           | 0             | C!G9781       |
| RCEP C | 2026    | 2026           | 0             | C!H9781       |
| RCEP C | 2027    | 2027           | 0             | C!I9781       |
| RCEP D | 2022    | 2022           | 0             | D!D9780       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 0             | D!E9780  |
| RCEP D | 2024    | 2024  | 0             | D!F9780  |
| RCEP D | 2025    | 2025  | 0             | D!G9780  |
| RCEP D | 2026    | 2026  | 0             | D!H9780  |
| RCEP D | 2027    | 2027  | 0             | D!I9780  |
| RCEP E | 2022    | 2022  | 0             | E!D9784  |
| RCEP E | 2023    | 2023  | 0             | E!E9784  |
| RCEP E | 2024    | 2024  | 0             | E!F9784  |
| RCEP E | 2025    | 2025  | 0             | E!G9784  |
| RCEP E | 2026    | 2026  | 0             | E!H9784  |
| RCEP E | 2027    | 2027  | 0             | E!I9784  |
| RCEP F | 2022    | 2022  | 0             | F!D9781  |
| RCEP F | 2023    | 2023  | 0             | F!E9781  |
| RCEP F | 2024    | 2024  | 0             | F!F9781  |
| RCEP F | 2025    | 2025  | 0             | F!G9781  |
| RCEP F | 2026    | 2026  | 0             | F!H9781  |
| RCEP F | 2027    | 2027  | 0             | F!I9781  |
| VIFTA  | 2024    | 2024  | 9             | VI!F9048 |
| VIFTA  | 2025    | 2025  | 8             | VI!G9048 |
| VIFTA  | 2026    | 2026  | 7             | VI!H9048 |
| VIFTA  | 2027    | 2027  | 6             | VI!!9048 |

Conseils et avertissements

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

|         |        |                                                            |                                                                                                           |                     |                |                                                                                                          |                                                       |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 6813.20 has 2 lines; 6813.20.10 is distinguished from its siblings by: Brake linings and pads. | 6813.20.90<br>Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié –<br>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 –<br>contrôle nécessaire                  |
| 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).          | Non vérifié –<br>contrôle nécessaire                  |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6813.20.10. This does NOT mean there is no risk.              |                     |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié –<br>contrôle nécessaire                  |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 6813.20.10 was checked against BT2026 (cell BT2026!N10258), 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<br>au fichier tarifaire<br>source |

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.