

Dettaglio SA 6907.23.91

|                      |                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 6907.23.91                                                                                                                                                                                                                                                                                                                                                           |
| Descrizione          | 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 exceeding 10%: / - - - Other: / - - - - Paving, hearth or wall tiles, unglazed |
| Unità                | m2                                                                                                                                                                                                                                                                                                                                                                   |
| Generato il          | 31/10/2026 22:13:09                                                                                                                                                                                                                                                                                                                                                  |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                           |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                         |
| Link                 | <a href="https://vietnamtariff.com/hs-code/69072391/">https://vietnamtariff.com/hs-code/69072391/</a>                                                                                                                                                                                                                                                                |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 52.5              | 52,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10354 |
| Preferenziale (NPF)              | 35                | 35%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10354 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10354 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                      |        |                    |                               |                                           |                                      |                    |            |
|----------------------|--------|--------------------|-------------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA              | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| AJCEP                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA                | 0(-MM) | 0% (eccetto<br>MM) | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA               | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VJEPA                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA                | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU              | 0      | 0%                 | Tariffa consolidata<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO               | 0      | 0%                 | Tariffa consolidata<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| AIFTA                | 5      | 5%                 | Tariffa consolidata<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| VIFTA                | 24.5   | 24,5%              | Tariffa consolidata<br>BT2026 | 2026                                      | Form VI (verify)                     | 131/2024/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>A) | 35     | 35%                | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>B) | 35     | 35%                | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Allegato<br>C) | 35     | 35%                | Tariffa consolidata<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                   |    |                   |                            |                                        |                                   |                |                     |
|-------------------|----|-------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato D) | 35 | 35%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 35 | 35%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 35 | 35%               | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VCFTA             | 35 | 35%               | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |    | Nessun dato       | Nessun dato                |                                        | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |    | Nessun dato       | Nessun dato                |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| ACFTA             | 50 | 50%               | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem          |
| AHKFTA            | *  | * non ammissibile | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Non ammissibile (*) |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 50                | AC!E9844 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E9795 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F9795 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G9795 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H9795 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I9795 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J9795 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3                 | AJ!E9847 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F9847 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G9847 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H9847 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I9847   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J9847   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 6                 | VJ!E9848   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 3                 | VJ!F9848   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G9848   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H9848   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I9848   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J9848   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F9849   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H9801 |
| AIFTA   | 30/12/2022                             | 2022 | 5                 | AI!F9807   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5                 | AI!G9807   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5                 | AI!H9807   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5                 | AI!I9807   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5                 | AI!J9807   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5                 | AI!K9807   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E9832   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F9832   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G9832   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H9832   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I9832   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J9832   |
| VCFTA   | 2022                                   | 2022 | 44                | VC!D9879   |
| VCFTA   | 2023                                   | 2023 | 44                | VC!E9879   |
| VCFTA   | 2024                                   | 2024 | 35                | VC!F9879   |
| VCFTA   | 2025                                   | 2025 | 35                | VC!G9879   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2026    | 2026 | 35                | VC!H9879    |
| VCFTA   | 2027    | 2027 | 35                | VC!I9879    |
| VN-EAEU | 2022    | 2022 | 9,5               | EAV!D9864   |
| VN-EAEU | 2023    | 2023 | 6,4               | EAV!E9864   |
| VN-EAEU | 2024    | 2024 | 3,2               | EAV!F9864   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G9864   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H9864   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I9864   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D9870   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E9870   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F9870   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G9870   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H9870   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I9870   |
| EVFTA   | 2022    | 2022 | 17,5              | EV-NK!D9881 |
| EVFTA   | 2023    | 2023 | 11,6              | EV-NK!E9881 |
| EVFTA   | 2024    | 2024 | 5,8               | EV-NK!F9881 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G9881 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H9881 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I9881 |
| UKVFTA  | 2022    | 2022 | 17,5              | UKV!D9880   |
| UKVFTA  | 2023    | 2023 | 11,6              | UKV!E9880   |
| UKVFTA  | 2024    | 2024 | 5,8               | UKV!F9880   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G9880   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H9880   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I9880   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D9827   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E9827   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F9827   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G9827   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H9827   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I9827   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J9827   |
| RCEP A | 2022    | 2022           | 35                | RCEPT-A!D9864 |
| RCEP A | 2023    | 2023           | 35                | RCEPT-A!E9864 |
| RCEP A | 2024    | 2024           | 35                | RCEPT-A!F9864 |
| RCEP A | 2025    | 2025           | 35                | RCEPT-A!G9864 |
| RCEP A | 2026    | 2026           | 35                | RCEPT-A!H9864 |
| RCEP A | 2027    | 2027           | 35                | RCEPT-A!I9864 |
| RCEP B | 2022    | 2022           | 35                | B!D9864       |
| RCEP B | 2023    | 2023           | 35                | B!E9864       |
| RCEP B | 2024    | 2024           | 35                | B!F9864       |
| RCEP B | 2025    | 2025           | 35                | B!G9864       |
| RCEP B | 2026    | 2026           | 35                | B!H9864       |
| RCEP B | 2027    | 2027           | 35                | B!I9864       |
| RCEP C | 2022    | 2022           | 35                | C!D9864       |
| RCEP C | 2023    | 2023           | 35                | C!E9864       |
| RCEP C | 2024    | 2024           | 35                | C!F9864       |
| RCEP C | 2025    | 2025           | 35                | C!G9864       |
| RCEP C | 2026    | 2026           | 35                | C!H9864       |
| RCEP C | 2027    | 2027           | 35                | C!I9864       |
| RCEP D | 2022    | 2022           | 35                | D!D9863       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2023    | 2023 | 35                | D!E9863  |
| RCEP D | 2024    | 2024 | 35                | D!F9863  |
| RCEP D | 2025    | 2025 | 35                | D!G9863  |
| RCEP D | 2026    | 2026 | 35                | D!H9863  |
| RCEP D | 2027    | 2027 | 35                | D!I9863  |
| RCEP E | 2022    | 2022 | 35                | E!D9867  |
| RCEP E | 2023    | 2023 | 35                | E!E9867  |
| RCEP E | 2024    | 2024 | 35                | E!F9867  |
| RCEP E | 2025    | 2025 | 35                | E!G9867  |
| RCEP E | 2026    | 2026 | 35                | E!H9867  |
| RCEP E | 2027    | 2027 | 35                | E!I9867  |
| RCEP F | 2022    | 2022 | 35                | F!D9864  |
| RCEP F | 2023    | 2023 | 35                | F!E9864  |
| RCEP F | 2024    | 2024 | 35                | F!F9864  |
| RCEP F | 2025    | 2025 | 35                | F!G9864  |
| RCEP F | 2026    | 2026 | 35                | F!H9864  |
| RCEP F | 2027    | 2027 | 35                | F!I9864  |
| VIFTA  | 2024    | 2024 | 31,5              | VI!F9123 |
| VIFTA  | 2025    | 2025 | 28                | VI!G9123 |
| VIFTA  | 2026    | 2026 | 24.5              | VI!H9123 |
| VIFTA  | 2027    | 2027 | 21                | VI!I9123 |

### Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                       |                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                       | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Allegato A) 35%, RCEP (Allegato B) 35%, RCEP (Allegato C) 35%, RCEP (Allegato D) 35%, RCEP (Allegato E) 35%, RCEP (Allegato F) 35%, VCFTA 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. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 6907.23 has 8 lines; 6907.23.91 is distinguished from its siblings by: Paving, hearth or wall tiles, unglazed.                                                                                                                                                                     | 6907.23.11 Paving, hearth or wall tiles, unglazed; 6907.23.12 Other, unglazed; 6907.23.13 Paving, hearth or wall tiles, glazed; 6907.23.14 Other, glazed; 6907.23.92 Other, unglazed; 6907.23.93 Paving, hearth or wall tiles, glazed | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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 verificato – controllo necessario            |
| 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 verificato – controllo necessario            |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6907.23.91. This does NOT mean there is no risk.                                                                                                                                                                                                  |                                                                                                                                                                                                                                       |                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario            |

|        |       |                                |                                                                                                       |  |               |                                                                                                          |                                                   |
|--------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 35% for 6907.23.91 was checked against BT2026 (cell BT2026!N10354), 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. | Verificato rispetto al file tariffario di origine |
|--------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|

Politica della voce

|                                                     |
|-----------------------------------------------------|
| Politica della voce                                 |
| SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.