Vietnam Tariff Intelligence

HS 6802.91.90 detail

HS code	6802.91.90
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: / - - Marble, travertine and alabaster: / - - - Other
Unit	kg/m3
Generated	08/11/2026 01:48:39
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://vietnamtariff.com/hs-code/68029190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10163
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N10163
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q10163
Excise tax		No data			
Environmental tax		No data			
Export duty	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10163
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
ACFTA	0 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9655
ATIGA	2022	2022	0	AT!E9606
ATIGA	2023	2023	0	AT!F9606
ATIGA	2024	2024	0	AT!G9606
ATIGA	2025	2025	0	AT!H9606
ATIGA	2026	2026	0	AT!I9606
ATIGA	2027	2027	0	AT!J9606
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9658
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9658
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9658
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9658

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9658
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9658
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E9659
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9659
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9659
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9659
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9659
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9659
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9660
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9612
AIFTA	30/12/2022	2022	0	AI!F9618
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9618
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9618
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9618
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9618
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9618
VKFTA	2022	2022	0	VK!E9643
VKFTA	2023	2023	0	VK!F9643
VKFTA	2024	2024	0	VK!G9643
VKFTA	2025	2025	0	VK!H9643
VKFTA	2026	2026	0	VK!I9643
VKFTA	2027	2027	0	VK!J9643
VCFTA	2022	2022	4	VC!D9690
VCFTA	2023	2023	2	VC!E9690
VCFTA	2024	2024	0	VC!F9690
VCFTA	2025	2025	0	VC!G9690

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9690
VCFTA	2027	2027	0	VC!I9690
VN-EAEU	2022	2022	0	EAV!D9669
VN-EAEU	2023	2023	0	EAV!E9669
VN-EAEU	2024	2024	0	EAV!F9669
VN-EAEU	2025	2025	0	EAV!G9669
VN-EAEU	2026	2026	0	EAV!H9669
VN-EAEU	2027	2027	0	EAV!I9669
AHKFTA	2022	2022	6	AKH!D9681
AHKFTA	2023	2023	4	AKH!E9681
AHKFTA	2024	2024	4	AKH!F9681
AHKFTA	2025	2025	2	AKH!G9681
AHKFTA	2026	2026	2	AKH!H9681
AHKFTA	2027	2027	0	AKH!I9681
EVFTA	2022	2022	5	EV-NK!D9692
EVFTA	2023	2023	3,3	EV-NK!E9692
EVFTA	2024	2024	1,6	EV-NK!F9692
EVFTA	2025	2025	0	EV-NK!G9692
EVFTA	2026	2026	0	EV-NK!H9692
EVFTA	2027	2027	0	EV-NK!I9692
UKVFTA	2022	2022	5	UKV!D9691
UKVFTA	2023	2023	3,3	UKV!E9691
UKVFTA	2024	2024	1,6	UKV!F9691
UKVFTA	2025	2025	0	UKV!G9691
UKVFTA	2026	2026	0	UKV!H9691
UKVFTA	2027	2027	0	UKV!I9691

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9638
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9638
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9638
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9638
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9638
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9638
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9638
RCEP A	2022	2022	0	RCEPT-A!D9675
RCEP A	2023	2023	0	RCEPT-A!E9675
RCEP A	2024	2024	0	RCEPT-A!F9675
RCEP A	2025	2025	0	RCEPT-A!G9675
RCEP A	2026	2026	0	RCEPT-A!H9675
RCEP A	2027	2027	0	RCEPT-A!I9675
RCEP B	2022	2022	0	B!D9675
RCEP B	2023	2023	0	B!E9675
RCEP B	2024	2024	0	B!F9675
RCEP B	2025	2025	0	B!G9675
RCEP B	2026	2026	0	B!H9675
RCEP B	2027	2027	0	B!I9675
RCEP C	2022	2022	0	C!D9675
RCEP C	2023	2023	0	C!E9675
RCEP C	2024	2024	0	C!F9675
RCEP C	2025	2025	0	C!G9675
RCEP C	2026	2026	0	C!H9675
RCEP C	2027	2027	0	C!I9675
RCEP D	2022	2022	0	D!D9674

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E9674
RCEP D	2024	2024	0	D!F9674
RCEP D	2025	2025	0	D!G9674
RCEP D	2026	2026	0	D!H9674
RCEP D	2027	2027	0	D!I9674
RCEP E	2022	2022	0	E!D9678
RCEP E	2023	2023	0	E!E9678
RCEP E	2024	2024	0	E!F9678
RCEP E	2025	2025	0	E!G9678
RCEP E	2026	2026	0	E!H9678
RCEP E	2027	2027	0	E!I9678
RCEP F	2022	2022	0	F!D9675
RCEP F	2023	2023	0	F!E9675
RCEP F	2024	2024	0	F!F9675
RCEP F	2025	2025	0	F!G9675
RCEP F	2026	2026	0	F!H9675
RCEP F	2027	2027	0	F!I9675
VIFTA	2024	2024	9	VI!F8953
VIFTA	2025	2025	8	VI!G8953
VIFTA	2026	2026	7	VI!H8953
VIFTA	2027	2027	6	VI!I8953

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 sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6802.91 has 2 lines; 6802.91.90 is distinguished from its siblings by: Other.	6802.91.10 Marble	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 "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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6802.91.90. 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 12% for 6802.91.90 was checked against BT2026 (cell BT2026!N10163), 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 sau TQ

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.