Vietnam Tariff Intelligence

HS 6802.93.90 detail

HS code	6802.93.90
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: / - - Granite: / - - - Other
Unit	kg/m3
Generated	10/11/2026 11:54:57
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/68029390/

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!K10167
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N10167
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q10167
Excise tax		No data			
Environmental tax		No data			
Export duty	20	20%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10167
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 (-TH)	0% (except 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	8.4	8.4%	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!E9659
ATIGA	2022	2022	0	AT!E9610
ATIGA	2023	2023	0	AT!F9610
ATIGA	2024	2024	0	AT!G9610
ATIGA	2025	2025	0	AT!H9610
ATIGA	2026	2026	0	AT!I9610
ATIGA	2027	2027	0	AT!J9610
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9662
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9662
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9662
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9662

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9662
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9662
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E9663
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9663
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9663
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9663
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9663
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9663
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9664
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9616
AIFTA	30/12/2022	2022	0	AI!F9622
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9622
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9622
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9622
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9622
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9622
VKFTA	2022	2022	0	VK!E9647
VKFTA	2023	2023	0	VK!F9647
VKFTA	2024	2024	0	VK!G9647
VKFTA	2025	2025	0	VK!H9647
VKFTA	2026	2026	0	VK!I9647
VKFTA	2027	2027	0	VK!J9647
VCFTA	2022	2022	4	VC!D9694
VCFTA	2023	2023	2	VC!E9694
VCFTA	2024	2024	0	VC!F9694
VCFTA	2025	2025	0	VC!G9694

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9694
VCFTA	2027	2027	0	VC!I9694
VN-EAEU	2022	2022	0	EAV!D9673
VN-EAEU	2023	2023	0	EAV!E9673
VN-EAEU	2024	2024	0	EAV!F9673
VN-EAEU	2025	2025	0	EAV!G9673
VN-EAEU	2026	2026	0	EAV!H9673
VN-EAEU	2027	2027	0	EAV!I9673
AHKFTA	2022	2022	7	AKH!D9685
AHKFTA	2023	2023	5	AKH!E9685
AHKFTA	2024	2024	5	AKH!F9685
AHKFTA	2025	2025	2	AKH!G9685
AHKFTA	2026	2026	2	AKH!H9685
AHKFTA	2027	2027	0	AKH!I9685
EVFTA	2022	2022	5	EV-NK!D9696
EVFTA	2023	2023	3,3	EV-NK!E9696
EVFTA	2024	2024	1,6	EV-NK!F9696
EVFTA	2025	2025	0	EV-NK!G9696
EVFTA	2026	2026	0	EV-NK!H9696
EVFTA	2027	2027	0	EV-NK!I9696
UKVFTA	2022	2022	5	UKV!D9695
UKVFTA	2023	2023	3,3	UKV!E9695
UKVFTA	2024	2024	1,6	UKV!F9695
UKVFTA	2025	2025	0	UKV!G9695
UKVFTA	2026	2026	0	UKV!H9695
UKVFTA	2027	2027	0	UKV!I9695

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9642
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9642
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9642
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9642
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9642
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9642
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9642
RCEP A	2022	2022	0	RCEPT-A!D9679
RCEP A	2023	2023	0	RCEPT-A!E9679
RCEP A	2024	2024	0	RCEPT-A!F9679
RCEP A	2025	2025	0	RCEPT-A!G9679
RCEP A	2026	2026	0	RCEPT-A!H9679
RCEP A	2027	2027	0	RCEPT-A!I9679
RCEP B	2022	2022	0	B!D9679
RCEP B	2023	2023	0	B!E9679
RCEP B	2024	2024	0	B!F9679
RCEP B	2025	2025	0	B!G9679
RCEP B	2026	2026	0	B!H9679
RCEP B	2027	2027	0	B!I9679
RCEP C	2022	2022	0	C!D9679
RCEP C	2023	2023	0	C!E9679
RCEP C	2024	2024	0	C!F9679
RCEP C	2025	2025	0	C!G9679
RCEP C	2026	2026	0	C!H9679
RCEP C	2027	2027	0	C!I9679
RCEP D	2022	2022	0	D!D9678

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E9678
RCEP D	2024	2024	0	D!F9678
RCEP D	2025	2025	0	D!G9678
RCEP D	2026	2026	0	D!H9678
RCEP D	2027	2027	0	D!I9678
RCEP E	2022	2022	0	E!D9682
RCEP E	2023	2023	0	E!E9682
RCEP E	2024	2024	0	E!F9682
RCEP E	2025	2025	0	E!G9682
RCEP E	2026	2026	0	E!H9682
RCEP E	2027	2027	0	E!I9682
RCEP F	2022	2022	0	F!D9679
RCEP F	2023	2023	0	F!E9679
RCEP F	2024	2024	0	F!F9679
RCEP F	2025	2025	0	F!G9679
RCEP F	2026	2026	0	F!H9679
RCEP F	2027	2027	0	F!I9679
VIFTA	2024	2024	10.8	VI!F8957
VIFTA	2025	2025	9.6	VI!G8957
VIFTA	2026	2026	8.4	VI!H8957
VIFTA	2027	2027	7.2	VI!I8957

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
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6802.93 has 2 lines; 6802.93.90 is distinguished from its siblings by: Other.	6802.93.10 Polished slabs	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 6802.93.90. 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 6802.93.90 was checked against BT2026 (cell BT2026!N10167), 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
Khoáng sản làm VLXD (04/2021/TT-BXD)
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.