Vietnam Tariff Intelligence

HS 6804.30.00 detail

HS code	6804.30.00
Description	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials / - Hand sharpening or polishing stones
Unit	kg
Generated	10/11/2026 03:39:25
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/68043000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10176
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10176
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10176
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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	0%	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	0%	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
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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9670
ATIGA	2022	2022	0	AT!E9621
ATIGA	2023	2023	0	AT!F9621
ATIGA	2024	2024	0	AT!G9621
ATIGA	2025	2025	0	AT!H9621
ATIGA	2026	2026	0	AT!I9621
ATIGA	2027	2027	0	AT!J9621
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9673
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9673
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9673
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9673

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9673
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9673
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9674
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9674
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9674
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9674
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9674
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9674
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9675
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9627
AIFTA	30/12/2022	2022	0	AI!F9633
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9633
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9633
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9633
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9633
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9633
VKFTA	2022	2022	0	VK!E9658
VKFTA	2023	2023	0	VK!F9658
VKFTA	2024	2024	0	VK!G9658
VKFTA	2025	2025	0	VK!H9658
VKFTA	2026	2026	0	VK!I9658
VKFTA	2027	2027	0	VK!J9658
VCFTA	2022	2022	5	VC!D9705
VCFTA	2023	2023	5	VC!E9705
VCFTA	2024	2024	0	VC!F9705
VCFTA	2025	2025	0	VC!G9705

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9705
VCFTA	2027	2027	0	VC!I9705
VN-EAEU	2022	2022	0	EAV!D9684
VN-EAEU	2023	2023	0	EAV!E9684
VN-EAEU	2024	2024	0	EAV!F9684
VN-EAEU	2025	2025	0	EAV!G9684
VN-EAEU	2026	2026	0	EAV!H9684
VN-EAEU	2027	2027	0	EAV!I9684
AHKFTA	2022	2022	*	AKH!D9696
AHKFTA	2023	2023	*	AKH!E9696
AHKFTA	2024	2024	*	AKH!F9696
AHKFTA	2025	2025	*	AKH!G9696
AHKFTA	2026	2026	*	AKH!H9696
AHKFTA	2027	2027	*	AKH!I9696
EVFTA	2022	2022	10	EV-NK!D9707
EVFTA	2023	2023	6,6	EV-NK!E9707
EVFTA	2024	2024	3,3	EV-NK!F9707
EVFTA	2025	2025	0	EV-NK!G9707
EVFTA	2026	2026	0	EV-NK!H9707
EVFTA	2027	2027	0	EV-NK!I9707
UKVFTA	2022	2022	10	UKV!D9706
UKVFTA	2023	2023	6,6	UKV!E9706
UKVFTA	2024	2024	3,3	UKV!F9706
UKVFTA	2025	2025	0	UKV!G9706
UKVFTA	2026	2026	0	UKV!H9706
UKVFTA	2027	2027	0	UKV!I9706

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9653
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9653
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9653
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9653
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9653
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9653
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9653
RCEP A	2022	2022	20	RCEPT-A!D9690
RCEP A	2023	2023	20	RCEPT-A!E9690
RCEP A	2024	2024	20	RCEPT-A!F9690
RCEP A	2025	2025	20	RCEPT-A!G9690
RCEP A	2026	2026	20	RCEPT-A!H9690
RCEP A	2027	2027	20	RCEPT-A!I9690
RCEP B	2022	2022	20	B!D9690
RCEP B	2023	2023	20	B!E9690
RCEP B	2024	2024	20	B!F9690
RCEP B	2025	2025	20	B!G9690
RCEP B	2026	2026	20	B!H9690
RCEP B	2027	2027	20	B!I9690
RCEP C	2022	2022	20	C!D9690
RCEP C	2023	2023	20	C!E9690
RCEP C	2024	2024	20	C!F9690
RCEP C	2025	2025	20	C!G9690
RCEP C	2026	2026	20	C!H9690
RCEP C	2027	2027	20	C!I9690
RCEP D	2022	2022	20	D!D9689

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E9689
RCEP D	2024	2024	20	D!F9689
RCEP D	2025	2025	20	D!G9689
RCEP D	2026	2026	20	D!H9689
RCEP D	2027	2027	20	D!I9689
RCEP E	2022	2022	20	E!D9693
RCEP E	2023	2023	20	E!E9693
RCEP E	2024	2024	20	E!F9693
RCEP E	2025	2025	20	E!G9693
RCEP E	2026	2026	20	E!H9693
RCEP E	2027	2027	20	E!I9693
RCEP F	2022	2022	20	F!D9690
RCEP F	2023	2023	20	F!E9690
RCEP F	2024	2024	20	F!F9690
RCEP F	2025	2025	20	F!G9690
RCEP F	2026	2026	20	F!H9690
RCEP F	2027	2027	20	F!I9690
VIFTA	2024	2024	16	VI!F8966
VIFTA	2025	2025	12	VI!G8966
VIFTA	2026	2026	8	VI!H8966
VIFTA	2027	2027	4	VI!I8966

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6804.30.00. 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 20% for 6804.30.00 was checked against BT2026 (cell BT2026!N10176), 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

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.