Vietnam Tariff Intelligence

HS 6805.20.00 detail

HS code	6805.20.00
Description	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up / - On a base of paper or paperboard only
Unit	kg
Generated	07/11/2026 15:09:42
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/68052000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10179
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N10179
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10179
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	5.7	5.7%	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!E9674

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9625
ATIGA	2023	2023	0	AT!F9625
ATIGA	2024	2024	0	AT!G9625
ATIGA	2025	2025	0	AT!H9625
ATIGA	2026	2026	0	AT!I9625
ATIGA	2027	2027	0	AT!J9625
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9677
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9677
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9677
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9677
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9677
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9677
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9678
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9678
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9678
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9678
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9678
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9679
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9631
AIFTA	30/12/2022	2022	0	AI!F9637
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9637
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9637
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9637
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9637
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9637

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9662
VKFTA	2023	2023	0	VK!F9662
VKFTA	2024	2024	0	VK!G9662
VKFTA	2025	2025	0	VK!H9662
VKFTA	2026	2026	0	VK!I9662
VKFTA	2027	2027	0	VK!J9662
VCFTA	2022	2022	2	VC!D9709
VCFTA	2023	2023	1	VC!E9709
VCFTA	2024	2024	0	VC!F9709
VCFTA	2025	2025	0	VC!G9709
VCFTA	2026	2026	0	VC!H9709
VCFTA	2027	2027	0	VC!I9709
VN-EAEU	2022	2022	0	EAV!D9688
VN-EAEU	2023	2023	0	EAV!E9688
VN-EAEU	2024	2024	0	EAV!F9688
VN-EAEU	2025	2025	0	EAV!G9688
VN-EAEU	2026	2026	0	EAV!H9688
VN-EAEU	2027	2027	0	EAV!I9688
AHKFTA	2022	2022	0	AKH!D9700
AHKFTA	2023	2023	0	AKH!E9700
AHKFTA	2024	2024	0	AKH!F9700
AHKFTA	2025	2025	0	AKH!G9700
AHKFTA	2026	2026	0	AKH!H9700
AHKFTA	2027	2027	0	AKH!I9700
EVFTA	2022	2022	5	EV-NK!D9711
EVFTA	2023	2023	3,3	EV-NK!E9711

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F9711
EVFTA	2025	2025	0	EV-NK!G9711
EVFTA	2026	2026	0	EV-NK!H9711
EVFTA	2027	2027	0	EV-NK!I9711
UKVFTA	2022	2022	5	UKV!D9710
UKVFTA	2023	2023	3,3	UKV!E9710
UKVFTA	2024	2024	1,6	UKV!F9710
UKVFTA	2025	2025	0	UKV!G9710
UKVFTA	2026	2026	0	UKV!H9710
UKVFTA	2027	2027	0	UKV!I9710
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9657
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9657
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9657
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9657
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9657
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9657
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9657
RCEP A	2022	2022	0	RCEPT-A!D9694
RCEP A	2023	2023	0	RCEPT-A!E9694
RCEP A	2024	2024	0	RCEPT-A!F9694
RCEP A	2025	2025	0	RCEPT-A!G9694
RCEP A	2026	2026	0	RCEPT-A!H9694
RCEP A	2027	2027	0	RCEPT-A!I9694
RCEP B	2022	2022	0	B!D9694
RCEP B	2023	2023	0	B!E9694
RCEP B	2024	2024	0	B!F9694

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9694
RCEP B	2026	2026	0	B!H9694
RCEP B	2027	2027	0	B!I9694
RCEP C	2022	2022	0	C!D9694
RCEP C	2023	2023	0	C!E9694
RCEP C	2024	2024	0	C!F9694
RCEP C	2025	2025	0	C!G9694
RCEP C	2026	2026	0	C!H9694
RCEP C	2027	2027	0	C!I9694
RCEP D	2022	2022	0	D!D9693
RCEP D	2023	2023	0	D!E9693
RCEP D	2024	2024	0	D!F9693
RCEP D	2025	2025	0	D!G9693
RCEP D	2026	2026	0	D!H9693
RCEP D	2027	2027	0	D!I9693
RCEP E	2022	2022	0	E!D9697
RCEP E	2023	2023	0	E!E9697
RCEP E	2024	2024	0	E!F9697
RCEP E	2025	2025	0	E!G9697
RCEP E	2026	2026	0	E!H9697
RCEP E	2027	2027	0	E!I9697
RCEP F	2022	2022	0	F!D9694
RCEP F	2023	2023	0	F!E9694
RCEP F	2024	2024	0	F!F9694
RCEP F	2025	2025	0	F!G9694
RCEP F	2026	2026	0	F!H9694

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9694
VIFTA	2024	2024	8.6	VI!F8969
VIFTA	2025	2025	7.1	VI!G8969
VIFTA	2026	2026	5.7	VI!H8969
VIFTA	2027	2027	4.3	VI!I8969

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 6805.20.00. 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 10% for 6805.20.00 was checked against BT2026 (cell BT2026!N10179), 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.