Vietnam Tariff Intelligence

HS 6811.40.22 detail

HS code	6811.40.22
Description	Articles of asbestos-cement, of cellulose fibre-cement or the like / - Containing asbestos: / - - Other sheets, panels, tiles and similar articles: / - - - For roofing, facing or partitioning
Unit	kg/m2/chiếc
Generated	08/11/2026 14:17:41
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/68114022/

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!K10221
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10221
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10221
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH, MM)	0% (except KH, MM)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E9722
ATIGA	2022	2022	0	AT!E9673
ATIGA	2023	2023	0	AT!F9673
ATIGA	2024	2024	0	AT!G9673
ATIGA	2025	2025	0	AT!H9673
ATIGA	2026	2026	0	AT!I9673
ATIGA	2027	2027	0	AT!J9673
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9725
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9725
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9725

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9725
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9725
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9725
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E9726
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F9726
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9726
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9726
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9726
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9726
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9727
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9679
AIFTA	30/12/2022	2022	0	AI!F9685
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9685
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9685
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9685
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9685
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9685
VKFTA	2022	2022	0	VK!E9710
VKFTA	2023	2023	0	VK!F9710
VKFTA	2024	2024	0	VK!G9710
VKFTA	2025	2025	0	VK!H9710
VKFTA	2026	2026	0	VK!I9710
VKFTA	2027	2027	0	VK!J9710
VCFTA	2022	2022	4	VC!D9757
VCFTA	2023	2023	2	VC!E9757
VCFTA	2024	2024	0	VC!F9757

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9757
VCFTA	2026	2026	0	VC!H9757
VCFTA	2027	2027	0	VC!I9757
VN-EAEU	2022	2022	0	EAV!D9736
VN-EAEU	2023	2023	0	EAV!E9736
VN-EAEU	2024	2024	0	EAV!F9736
VN-EAEU	2025	2025	0	EAV!G9736
VN-EAEU	2026	2026	0	EAV!H9736
VN-EAEU	2027	2027	0	EAV!I9736
AHKFTA	2022	2022	12	AKH!D9748
AHKFTA	2023	2023	8	AKH!E9748
AHKFTA	2024	2024	8	AKH!F9748
AHKFTA	2025	2025	4	AKH!G9748
AHKFTA	2026	2026	4	AKH!H9748
AHKFTA	2027	2027	0	AKH!I9748
EVFTA	2022	2022	10	EV-NK!D9759
EVFTA	2023	2023	6,6	EV-NK!E9759
EVFTA	2024	2024	3,3	EV-NK!F9759
EVFTA	2025	2025	0	EV-NK!G9759
EVFTA	2026	2026	0	EV-NK!H9759
EVFTA	2027	2027	0	EV-NK!I9759
UKVFTA	2022	2022	10	UKV!D9758
UKVFTA	2023	2023	6,6	UKV!E9758
UKVFTA	2024	2024	3,3	UKV!F9758
UKVFTA	2025	2025	0	UKV!G9758
UKVFTA	2026	2026	0	UKV!H9758

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9758
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9705
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9705
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9705
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9705
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9705
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9705
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9705
RCEP A	2022	2022	0	RCEPT-A!D9742
RCEP A	2023	2023	0	RCEPT-A!E9742
RCEP A	2024	2024	0	RCEPT-A!F9742
RCEP A	2025	2025	0	RCEPT-A!G9742
RCEP A	2026	2026	0	RCEPT-A!H9742
RCEP A	2027	2027	0	RCEPT-A!I9742
RCEP B	2022	2022	0	B!D9742
RCEP B	2023	2023	0	B!E9742
RCEP B	2024	2024	0	B!F9742
RCEP B	2025	2025	0	B!G9742
RCEP B	2026	2026	0	B!H9742
RCEP B	2027	2027	0	B!I9742
RCEP C	2022	2022	0	C!D9742
RCEP C	2023	2023	0	C!E9742
RCEP C	2024	2024	0	C!F9742
RCEP C	2025	2025	0	C!G9742
RCEP C	2026	2026	0	C!H9742
RCEP C	2027	2027	0	C!I9742

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9741
RCEP D	2023	2023	0	D!E9741
RCEP D	2024	2024	0	D!F9741
RCEP D	2025	2025	0	D!G9741
RCEP D	2026	2026	0	D!H9741
RCEP D	2027	2027	0	D!I9741
RCEP E	2022	2022	0	E!D9745
RCEP E	2023	2023	0	E!E9745
RCEP E	2024	2024	0	E!F9745
RCEP E	2025	2025	0	E!G9745
RCEP E	2026	2026	0	E!H9745
RCEP E	2027	2027	0	E!I9745
RCEP F	2022	2022	0	F!D9742
RCEP F	2023	2023	0	F!E9742
RCEP F	2024	2024	0	F!F9742
RCEP F	2025	2025	0	F!G9742
RCEP F	2026	2026	0	F!H9742
RCEP F	2027	2027	0	F!I9742
VIFTA	2024	2024	18	VI!F9011
VIFTA	2025	2025	16	VI!G9011
VIFTA	2026	2026	14	VI!H9011
VIFTA	2027	2027	12	VI!I9011

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6811.40 has 8 lines; 6811.40.22 is distinguished from its siblings by: For roofing, facing or partitioning.	6811.40.10 Corrugated sheets; 6811.40.21 Floor or wall tiles containing plastics; 6811.40.29 Other; 6811.40.30 Tubes or pipes; 6811.40.40 Tube or pipe fittings; 6811.40.50 Other articles, of a kind used for building construction	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 "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 6811.40.22. 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 6811.40.22 was checked against BT2026 (cell BT2026!N10221), 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.