Vietnam Tariff Intelligence

HS 6813.20.90 detail

HS code	6813.20.90
Description	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials / - Containing asbestos: / - - Other
Unit	kg
Generated	05/11/2026 16:58:36
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/68132090/

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!K10259
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N10259
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10259
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	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!E9762

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9713
ATIGA	2023	2023	0	AT!F9713
ATIGA	2024	2024	0	AT!G9713
ATIGA	2025	2025	0	AT!H9713
ATIGA	2026	2026	0	AT!I9713
ATIGA	2027	2027	0	AT!J9713
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9765
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9765
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9765
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9765
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9765
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9765
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9766
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9766
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9766
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9766
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9766
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9766
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9767
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9719
AIFTA	30/12/2022	2022	0	AI!F9725
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9725
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9725
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9725
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9725
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9725

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9750
VKFTA	2023	2023	0	VK!F9750
VKFTA	2024	2024	0	VK!G9750
VKFTA	2025	2025	0	VK!H9750
VKFTA	2026	2026	0	VK!I9750
VKFTA	2027	2027	0	VK!J9750
VCFTA	2022	2022	2	VC!D9797
VCFTA	2023	2023	1	VC!E9797
VCFTA	2024	2024	0	VC!F9797
VCFTA	2025	2025	0	VC!G9797
VCFTA	2026	2026	0	VC!H9797
VCFTA	2027	2027	0	VC!I9797
VN-EAEU	2022	2022	0	EAV!D9776
VN-EAEU	2023	2023	0	EAV!E9776
VN-EAEU	2024	2024	0	EAV!F9776
VN-EAEU	2025	2025	0	EAV!G9776
VN-EAEU	2026	2026	0	EAV!H9776
VN-EAEU	2027	2027	0	EAV!I9776
AHKFTA	2022	2022	0	AKH!D9788
AHKFTA	2023	2023	0	AKH!E9788
AHKFTA	2024	2024	0	AKH!F9788
AHKFTA	2025	2025	0	AKH!G9788
AHKFTA	2026	2026	0	AKH!H9788
AHKFTA	2027	2027	0	AKH!I9788
EVFTA	2022	2022	5	EV-NK!D9799
EVFTA	2023	2023	3,3	EV-NK!E9799

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F9799
EVFTA	2025	2025	0	EV-NK!G9799
EVFTA	2026	2026	0	EV-NK!H9799
EVFTA	2027	2027	0	EV-NK!I9799
UKVFTA	2022	2022	5	UKV!D9798
UKVFTA	2023	2023	3,3	UKV!E9798
UKVFTA	2024	2024	1,6	UKV!F9798
UKVFTA	2025	2025	0	UKV!G9798
UKVFTA	2026	2026	0	UKV!H9798
UKVFTA	2027	2027	0	UKV!I9798
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9745
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9745
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9745
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9745
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9745
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9745
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9745
RCEP A	2022	2022	0	RCEPT-A!D9782
RCEP A	2023	2023	0	RCEPT-A!E9782
RCEP A	2024	2024	0	RCEPT-A!F9782
RCEP A	2025	2025	0	RCEPT-A!G9782
RCEP A	2026	2026	0	RCEPT-A!H9782
RCEP A	2027	2027	0	RCEPT-A!I9782
RCEP B	2022	2022	0	B!D9782
RCEP B	2023	2023	0	B!E9782
RCEP B	2024	2024	0	B!F9782

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9782
RCEP B	2026	2026	0	B!H9782
RCEP B	2027	2027	0	B!I9782
RCEP C	2022	2022	0	C!D9782
RCEP C	2023	2023	0	C!E9782
RCEP C	2024	2024	0	C!F9782
RCEP C	2025	2025	0	C!G9782
RCEP C	2026	2026	0	C!H9782
RCEP C	2027	2027	0	C!I9782
RCEP D	2022	2022	0	D!D9781
RCEP D	2023	2023	0	D!E9781
RCEP D	2024	2024	0	D!F9781
RCEP D	2025	2025	0	D!G9781
RCEP D	2026	2026	0	D!H9781
RCEP D	2027	2027	0	D!I9781
RCEP E	2022	2022	0	E!D9785
RCEP E	2023	2023	0	E!E9785
RCEP E	2024	2024	0	E!F9785
RCEP E	2025	2025	0	E!G9785
RCEP E	2026	2026	0	E!H9785
RCEP E	2027	2027	0	E!I9785
RCEP F	2022	2022	0	F!D9782
RCEP F	2023	2023	0	F!E9782
RCEP F	2024	2024	0	F!F9782
RCEP F	2025	2025	0	F!G9782
RCEP F	2026	2026	0	F!H9782

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9782
VIFTA	2024	2024	9	VI!F9049
VIFTA	2025	2025	8	VI!G9049
VIFTA	2026	2026	7	VI!H9049
VIFTA	2027	2027	6	VI!I9049

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 6813.20 has 2 lines; 6813.20.90 is distinguished from its siblings by: Other.	6813.20.10 Brake linings and pads	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 6813.20.90. 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 10% for 6813.20.90 was checked against BT2026 (cell BT2026!N10259), 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.