Vietnam Tariff Intelligence

HS 6907.21.23 detail

HS code	6907.21.23
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40: / - - Of a water absorption coefficient by weight not exceeding 0.5%: / - - - Other, having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm: / - - - - Paving, hearth or wall tiles, glazed
Unit	m2
Generated	07/11/2026 20:56:33
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/69072123/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10329
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N10329
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10329
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
EVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	38	38%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	45	45%	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
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)		5	AC!E9819
ATIGA	2022	2022	0	AT!E9770
ATIGA	2023	2023	0	AT!F9770
ATIGA	2024	2024	0	AT!G9770
ATIGA	2025	2025	0	AT!H9770
ATIGA	2026	2026	0	AT!I9770
ATIGA	2027	2027	0	AT!J9770
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9822
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9822
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9822
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9822

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9822
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9822
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9823
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9823
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9823
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9823
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9823
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9823
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9824
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9776
AIFTA	30/12/2022	2022	5	AI!F9782
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9782
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9782
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9782
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9782
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9782
VKFTA	2022	2022	0	VK!E9807
VKFTA	2023	2023	0	VK!F9807
VKFTA	2024	2024	0	VK!G9807
VKFTA	2025	2025	0	VK!H9807
VKFTA	2026	2026	0	VK!I9807
VKFTA	2027	2027	0	VK!J9807
VCFTA	2022	2022	48	VC!D9854
VCFTA	2023	2023	48	VC!E9854
VCFTA	2024	2024	38	VC!F9854
VCFTA	2025	2025	38	VC!G9854

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	38	VC!H9854
VCFTA	2027	2027	38	VC!I9854
VN-EAEU	2022	2022	12,3	EAV!D9833
VN-EAEU	2023	2023	8,2	EAV!E9833
VN-EAEU	2024	2024	4,1	EAV!F9833
VN-EAEU	2025	2025	0	EAV!G9833
VN-EAEU	2026	2026	0	EAV!H9833
VN-EAEU	2027	2027	0	EAV!I9833
AHKFTA	2022	2022	*	AKH!D9845
AHKFTA	2023	2023	*	AKH!E9845
AHKFTA	2024	2024	*	AKH!F9845
AHKFTA	2025	2025	*	AKH!G9845
AHKFTA	2026	2026	*	AKH!H9845
AHKFTA	2027	2027	*	AKH!I9845
EVFTA	2022	2022	28,1	EV-NK!D9856
EVFTA	2023	2023	22,5	EV-NK!E9856
EVFTA	2024	2024	16,8	EV-NK!F9856
EVFTA	2025	2025	11,2	EV-NK!G9856
EVFTA	2026	2026	5,6	EV-NK!H9856
EVFTA	2027	2027	0	EV-NK!I9856
UKVFTA	2022	2022	28,1	UKV!D9855
UKVFTA	2023	2023	22,5	UKV!E9855
UKVFTA	2024	2024	16,8	UKV!F9855
UKVFTA	2025	2025	11,2	UKV!G9855
UKVFTA	2026	2026	5,6	UKV!H9855
UKVFTA	2027	2027	0	UKV!I9855

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9802
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9802
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9802
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9802
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9802
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9802
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9802
RCEP A	2022	2022	45	RCEPT-A!D9839
RCEP A	2023	2023	45	RCEPT-A!E9839
RCEP A	2024	2024	45	RCEPT-A!F9839
RCEP A	2025	2025	45	RCEPT-A!G9839
RCEP A	2026	2026	45	RCEPT-A!H9839
RCEP A	2027	2027	45	RCEPT-A!I9839
RCEP B	2022	2022	45	B!D9839
RCEP B	2023	2023	45	B!E9839
RCEP B	2024	2024	45	B!F9839
RCEP B	2025	2025	45	B!G9839
RCEP B	2026	2026	45	B!H9839
RCEP B	2027	2027	45	B!I9839
RCEP C	2022	2022	45	C!D9839
RCEP C	2023	2023	45	C!E9839
RCEP C	2024	2024	45	C!F9839
RCEP C	2025	2025	45	C!G9839
RCEP C	2026	2026	45	C!H9839
RCEP C	2027	2027	45	C!I9839
RCEP D	2022	2022	45	D!D9838

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	45	D!E9838
RCEP D	2024	2024	45	D!F9838
RCEP D	2025	2025	45	D!G9838
RCEP D	2026	2026	45	D!H9838
RCEP D	2027	2027	45	D!I9838
RCEP E	2022	2022	45	E!D9842
RCEP E	2023	2023	45	E!E9842
RCEP E	2024	2024	45	E!F9842
RCEP E	2025	2025	45	E!G9842
RCEP E	2026	2026	45	E!H9842
RCEP E	2027	2027	45	E!I9842
RCEP F	2022	2022	45	F!D9839
RCEP F	2023	2023	45	F!E9839
RCEP F	2024	2024	45	F!F9839
RCEP F	2025	2025	45	F!G9839
RCEP F	2026	2026	45	F!H9839
RCEP F	2027	2027	45	F!I9839
VIFTA	2024	2024	45	VI!F9098
VIFTA	2025	2025	45	VI!G9098
VIFTA	2026	2026	45	VI!H9098
VIFTA	2027	2027	45	VI!I9098

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) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%, VIFTA 45%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6907.21 has 9 lines; 6907.21.23 is distinguished from its siblings by: Paving, hearth or wall tiles, glazed.	6907.21.10 Lining tiles of a kind used for grinding mills, unglazed; 6907.21.21 Paving, hearth or wall tiles, unglazed; 6907.21.22 Other, unglazed; 6907.21.24 Other, glazed; 6907.21.91 Paving, hearth or wall tiles, unglazed; 6907.21.92 Other, unglazed	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: Gạch ốp lát – applies to IN (2333/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-05 · Áp thuế chống bán phá giá đối với Gạch ốp lát (IN)	2333/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 45% for 6907.21.23 was checked against BT2026 (cell BT2026!N10329), 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
Áp thuế CBPG Gạch ốp lát (IN) (2333/QĐ-BCT-2025)

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.