Vietnam Tariff Intelligence

# HS 6907.21.92 detail

| | |
|---|---|
| **HS code** | 6907.21.92 |
| **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: / - - - - Other, unglazed |
| **Unit** | m2 |
| **Generated** | 30/10/2026 23:08:42 |
| **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/69072192/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 52.5 | 52.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10333 |
| Preferential (MFN) | 35 | 35% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10333 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10333 |
| 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 |
| EVFTA | 4,3 | 4.3% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 4,3 | 4.3% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 24.5 | 24.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Annex D) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 35 | 35% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 35 | 35% | Consolidated BT2026 | 2026 | VC | 112/2022/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 |
| ACFTA | 50 | 50% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| 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) | | 50 | AC!E9823 |
| ATIGA | 2022 | 2022 | 0 | AT!E9774 |
| ATIGA | 2023 | 2023 | 0 | AT!F9774 |
| ATIGA | 2024 | 2024 | 0 | AT!G9774 |
| ATIGA | 2025 | 2025 | 0 | AT!H9774 |
| ATIGA | 2026 | 2026 | 0 | AT!I9774 |
| ATIGA | 2027 | 2027 | 0 | AT!J9774 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9826 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9826 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9826 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9826 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9826 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9826 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 6 | VJ!E9827 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F9827 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9827 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9827 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9827 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9827 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9828 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9780 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F9786 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G9786 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H9786 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I9786 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J9786 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K9786 |
| VKFTA | 2022 | 2022 | 0 | VK!E9811 |
| VKFTA | 2023 | 2023 | 0 | VK!F9811 |
| VKFTA | 2024 | 2024 | 0 | VK!G9811 |
| VKFTA | 2025 | 2025 | 0 | VK!H9811 |
| VKFTA | 2026 | 2026 | 0 | VK!I9811 |
| VKFTA | 2027 | 2027 | 0 | VK!J9811 |
| VCFTA | 2022 | 2022 | 44 | VC!D9858 |
| VCFTA | 2023 | 2023 | 44 | VC!E9858 |
| VCFTA | 2024 | 2024 | 35 | VC!F9858 |
| VCFTA | 2025 | 2025 | 35 | VC!G9858 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 35 | VC!H9858 |
| VCFTA | 2027 | 2027 | 35 | VC!I9858 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9837 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9837 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9837 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9837 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9837 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9837 |
| AHKFTA | 2022 | 2022 | * | AKH!D9849 |
| AHKFTA | 2023 | 2023 | * | AKH!E9849 |
| AHKFTA | 2024 | 2024 | * | AKH!F9849 |
| AHKFTA | 2025 | 2025 | * | AKH!G9849 |
| AHKFTA | 2026 | 2026 | * | AKH!H9849 |
| AHKFTA | 2027 | 2027 | * | AKH!I9849 |
| EVFTA | 2022 | 2022 | 21,8 | EV-NK!D9860 |
| EVFTA | 2023 | 2023 | 17,5 | EV-NK!E9860 |
| EVFTA | 2024 | 2024 | 13,1 | EV-NK!F9860 |
| EVFTA | 2025 | 2025 | 8,7 | EV-NK!G9860 |
| EVFTA | 2026 | 2026 | 4,3 | EV-NK!H9860 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9860 |
| UKVFTA | 2022 | 2022 | 21,8 | UKV!D9859 |
| UKVFTA | 2023 | 2023 | 17,5 | UKV!E9859 |
| UKVFTA | 2024 | 2024 | 13,1 | UKV!F9859 |
| UKVFTA | 2025 | 2025 | 8,7 | UKV!G9859 |
| UKVFTA | 2026 | 2026 | 4,3 | UKV!H9859 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9859 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9806 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9806 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9806 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9806 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9806 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9806 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9806 |
| RCEP A | 2022 | 2022 | 35 | RCEPT-A!D9843 |
| RCEP A | 2023 | 2023 | 35 | RCEPT-A!E9843 |
| RCEP A | 2024 | 2024 | 35 | RCEPT-A!F9843 |
| RCEP A | 2025 | 2025 | 35 | RCEPT-A!G9843 |
| RCEP A | 2026 | 2026 | 35 | RCEPT-A!H9843 |
| RCEP A | 2027 | 2027 | 35 | RCEPT-A!I9843 |
| RCEP B | 2022 | 2022 | 35 | B!D9843 |
| RCEP B | 2023 | 2023 | 35 | B!E9843 |
| RCEP B | 2024 | 2024 | 35 | B!F9843 |
| RCEP B | 2025 | 2025 | 35 | B!G9843 |
| RCEP B | 2026 | 2026 | 35 | B!H9843 |
| RCEP B | 2027 | 2027 | 35 | B!I9843 |
| RCEP C | 2022 | 2022 | 35 | C!D9843 |
| RCEP C | 2023 | 2023 | 35 | C!E9843 |
| RCEP C | 2024 | 2024 | 35 | C!F9843 |
| RCEP C | 2025 | 2025 | 35 | C!G9843 |
| RCEP C | 2026 | 2026 | 35 | C!H9843 |
| RCEP C | 2027 | 2027 | 35 | C!I9843 |
| RCEP D | 2022 | 2022 | 35 | D!D9842 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 35 | D!E9842 |
| RCEP D | 2024 | 2024 | 35 | D!F9842 |
| RCEP D | 2025 | 2025 | 35 | D!G9842 |
| RCEP D | 2026 | 2026 | 35 | D!H9842 |
| RCEP D | 2027 | 2027 | 35 | D!I9842 |
| RCEP E | 2022 | 2022 | 35 | E!D9846 |
| RCEP E | 2023 | 2023 | 35 | E!E9846 |
| RCEP E | 2024 | 2024 | 35 | E!F9846 |
| RCEP E | 2025 | 2025 | 35 | E!G9846 |
| RCEP E | 2026 | 2026 | 35 | E!H9846 |
| RCEP E | 2027 | 2027 | 35 | E!I9846 |
| RCEP F | 2022 | 2022 | 35 | F!D9843 |
| RCEP F | 2023 | 2023 | 35 | F!E9843 |
| RCEP F | 2024 | 2024 | 35 | F!F9843 |
| RCEP F | 2025 | 2025 | 35 | F!G9843 |
| RCEP F | 2026 | 2026 | 35 | F!H9843 |
| RCEP F | 2027 | 2027 | 35 | F!I9843 |
| VIFTA | 2024 | 2024 | 31,5 | VI!F9102 |
| VIFTA | 2025 | 2025 | 28 | VI!G9102 |
| VIFTA | 2026 | 2026 | 24.5 | VI!H9102 |
| VIFTA | 2027 | 2027 | 21 | VI!I9102 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ | | 10/2024/TT-BXD | Prepare inspection/certification filings under the cited instruments before clearance. | Instrument cited in source; validity not verified |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%, VCFTA 35%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving. | MFN 35% | | 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; 6907.21.92 is distinguished from its siblings by: Other, unglazed. | 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; 6907.21.23 Paving, hearth or wall tiles, glazed; 6907.21.24 Other, glazed; 6907.21.91 Paving, hearth or wall tiles, 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 35% for 6907.21.92 was checked against BT2026 (cell BT2026!N10333), 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 |
|---|
| SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL trước khi TQ |
| 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.