Vietnam Tariff Intelligence

HS 6907.40.10 detail

HS code	6907.40.10
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Finishing ceramics: / - - Of a kind used for lining grinding mills, unglazed
Unit	kg/m2
Generated	04/11/2026 15:53:10
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/69074010/

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!K10366
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10366
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10366
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E9856

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9807
ATIGA	2023	2023	0	AT!F9807
ATIGA	2024	2024	0	AT!G9807
ATIGA	2025	2025	0	AT!H9807
ATIGA	2026	2026	0	AT!I9807
ATIGA	2027	2027	0	AT!J9807
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9859
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9859
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9859
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9859
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9859
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9859
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9860
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9860
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9860
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9860
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9860
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9860
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9861
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9813
AIFTA	30/12/2022	2022	5	AI!F9819
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9819
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9819
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9819
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9819
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9819

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9844
VKFTA	2023	2023	0	VK!F9844
VKFTA	2024	2024	0	VK!G9844
VKFTA	2025	2025	0	VK!H9844
VKFTA	2026	2026	0	VK!I9844
VKFTA	2027	2027	0	VK!J9844
VCFTA	2022	2022	8	VC!D9891
VCFTA	2023	2023	4	VC!E9891
VCFTA	2024	2024	0	VC!F9891
VCFTA	2025	2025	0	VC!G9891
VCFTA	2026	2026	0	VC!H9891
VCFTA	2027	2027	0	VC!I9891
VN-EAEU	2022	2022	0	EAV!D9880
VN-EAEU	2023	2023	0	EAV!E9880
VN-EAEU	2024	2024	0	EAV!F9880
VN-EAEU	2025	2025	0	EAV!G9880
VN-EAEU	2026	2026	0	EAV!H9880
VN-EAEU	2027	2027	0	EAV!I9880
AHKFTA	2022	2022	20	AKH!D9882
AHKFTA	2023	2023	20	AKH!E9882
AHKFTA	2024	2024	20	AKH!F9882
AHKFTA	2025	2025	20	AKH!G9882
AHKFTA	2026	2026	20	AKH!H9882
AHKFTA	2027	2027	20	AKH!I9882
EVFTA	2022	2022	12,5	EV-NK!D9893
EVFTA	2023	2023	10	EV-NK!E9893

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F9893
EVFTA	2025	2025	5	EV-NK!G9893
EVFTA	2026	2026	2,5	EV-NK!H9893
EVFTA	2027	2027	0	EV-NK!I9893
UKVFTA	2022	2022	12,5	UKV!D9892
UKVFTA	2023	2023	10	UKV!E9892
UKVFTA	2024	2024	7,5	UKV!F9892
UKVFTA	2025	2025	5	UKV!G9892
UKVFTA	2026	2026	2,5	UKV!H9892
UKVFTA	2027	2027	0	UKV!I9892
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9839
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9839
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9839
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9839
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9839
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9839
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9839
RCEP A	2022	2022	20	RCEPT-A!D9876
RCEP A	2023	2023	20	RCEPT-A!E9876
RCEP A	2024	2024	20	RCEPT-A!F9876
RCEP A	2025	2025	20	RCEPT-A!G9876
RCEP A	2026	2026	20	RCEPT-A!H9876
RCEP A	2027	2027	20	RCEPT-A!I9876
RCEP B	2022	2022	20	B!D9876
RCEP B	2023	2023	20	B!E9876
RCEP B	2024	2024	20	B!F9876

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	20	B!G9876
RCEP B	2026	2026	20	B!H9876
RCEP B	2027	2027	20	B!I9876
RCEP C	2022	2022	20	C!D9876
RCEP C	2023	2023	20	C!E9876
RCEP C	2024	2024	20	C!F9876
RCEP C	2025	2025	20	C!G9876
RCEP C	2026	2026	20	C!H9876
RCEP C	2027	2027	20	C!I9876
RCEP D	2022	2022	20	D!D9875
RCEP D	2023	2023	20	D!E9875
RCEP D	2024	2024	20	D!F9875
RCEP D	2025	2025	20	D!G9875
RCEP D	2026	2026	20	D!H9875
RCEP D	2027	2027	20	D!I9875
RCEP E	2022	2022	20	E!D9879
RCEP E	2023	2023	20	E!E9879
RCEP E	2024	2024	20	E!F9879
RCEP E	2025	2025	20	E!G9879
RCEP E	2026	2026	20	E!H9879
RCEP E	2027	2027	20	E!I9879
RCEP F	2022	2022	20	F!D9876
RCEP F	2023	2023	20	F!E9876
RCEP F	2024	2024	20	F!F9876
RCEP F	2025	2025	20	F!G9876
RCEP F	2026	2026	20	F!H9876

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	20	F!I9876
VIFTA	2024	2024	17,1	VI!F9135
VIFTA	2025	2025	14.3	VI!G9135
VIFTA	2026	2026	11.4	VI!H9135
VIFTA	2027	2027	8.6	VI!I9135

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	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 6907.40 has 5 lines; 6907.40.10 is distinguished from its siblings by: Of a kind used for lining grinding mills, unglazed.	6907.40.21 Unglazed; 6907.40.22 Glazed; 6907.40.91 Unglazed; 6907.40.92 Glazed	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6907.40.10. 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 6907.40.10 was checked against BT2026 (cell BT2026!N10366), 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.