Vietnam Tariff Intelligence

HS 6907.40.22 detail

HS code	6907.40.22
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: / - - Other articles, having the largest face visible after mounting is not exceeding 49 cm2: / - - - Glazed
Unit	m2
Generated	10/11/2026 13:24:03
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/69074022/

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!K10369
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N10369
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10369
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E9859
ATIGA	2022	2022	0	AT!E9810
ATIGA	2023	2023	0	AT!F9810
ATIGA	2024	2024	0	AT!G9810
ATIGA	2025	2025	0	AT!H9810
ATIGA	2026	2026	0	AT!I9810
ATIGA	2027	2027	0	AT!J9810
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9862
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9862
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9862

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9862
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9862
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9862
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9863
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9863
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9863
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9863
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9863
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9863
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9864
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9816
AIFTA	30/12/2022	2022	5	AI!F9822
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9822
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9822
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9822
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9822
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9822
VKFTA	2022	2022	0	VK!E9847
VKFTA	2023	2023	0	VK!F9847
VKFTA	2024	2024	0	VK!G9847
VKFTA	2025	2025	0	VK!H9847
VKFTA	2026	2026	0	VK!I9847
VKFTA	2027	2027	0	VK!J9847
VCFTA	2022	2022	48	VC!D9894
VCFTA	2023	2023	48	VC!E9894
VCFTA	2024	2024	38	VC!F9894

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	38	VC!G9894
VCFTA	2026	2026	38	VC!H9894
VCFTA	2027	2027	38	VC!I9894
VN-EAEU	2022	2022	12,3	EAV!D9883
VN-EAEU	2023	2023	8,2	EAV!E9883
VN-EAEU	2024	2024	4,1	EAV!F9883
VN-EAEU	2025	2025	0	EAV!G9883
VN-EAEU	2026	2026	0	EAV!H9883
VN-EAEU	2027	2027	0	EAV!I9883
AHKFTA	2022	2022	*	AKH!D9885
AHKFTA	2023	2023	*	AKH!E9885
AHKFTA	2024	2024	*	AKH!F9885
AHKFTA	2025	2025	*	AKH!G9885
AHKFTA	2026	2026	*	AKH!H9885
AHKFTA	2027	2027	*	AKH!I9885
EVFTA	2022	2022	28,1	EV-NK!D9896
EVFTA	2023	2023	22,5	EV-NK!E9896
EVFTA	2024	2024	16,8	EV-NK!F9896
EVFTA	2025	2025	11,2	EV-NK!G9896
EVFTA	2026	2026	5,6	EV-NK!H9896
EVFTA	2027	2027	0	EV-NK!I9896
UKVFTA	2022	2022	28,1	UKV!D9895
UKVFTA	2023	2023	22,5	UKV!E9895
UKVFTA	2024	2024	16,8	UKV!F9895
UKVFTA	2025	2025	11,2	UKV!G9895
UKVFTA	2026	2026	5,6	UKV!H9895

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9895
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9842
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9842
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9842
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9842
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9842
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9842
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9842
RCEP A	2022	2022	45	RCEPT-A!D9879
RCEP A	2023	2023	45	RCEPT-A!E9879
RCEP A	2024	2024	45	RCEPT-A!F9879
RCEP A	2025	2025	45	RCEPT-A!G9879
RCEP A	2026	2026	45	RCEPT-A!H9879
RCEP A	2027	2027	45	RCEPT-A!I9879
RCEP B	2022	2022	45	B!D9879
RCEP B	2023	2023	45	B!E9879
RCEP B	2024	2024	45	B!F9879
RCEP B	2025	2025	45	B!G9879
RCEP B	2026	2026	45	B!H9879
RCEP B	2027	2027	45	B!I9879
RCEP C	2022	2022	45	C!D9879
RCEP C	2023	2023	45	C!E9879
RCEP C	2024	2024	45	C!F9879
RCEP C	2025	2025	45	C!G9879
RCEP C	2026	2026	45	C!H9879
RCEP C	2027	2027	45	C!I9879

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	45	D!D9878
RCEP D	2023	2023	45	D!E9878
RCEP D	2024	2024	45	D!F9878
RCEP D	2025	2025	45	D!G9878
RCEP D	2026	2026	45	D!H9878
RCEP D	2027	2027	45	D!I9878
RCEP E	2022	2022	45	E!D9882
RCEP E	2023	2023	45	E!E9882
RCEP E	2024	2024	45	E!F9882
RCEP E	2025	2025	45	E!G9882
RCEP E	2026	2026	45	E!H9882
RCEP E	2027	2027	45	E!I9882
RCEP F	2022	2022	45	F!D9879
RCEP F	2023	2023	45	F!E9879
RCEP F	2024	2024	45	F!F9879
RCEP F	2025	2025	45	F!G9879
RCEP F	2026	2026	45	F!H9879
RCEP F	2027	2027	45	F!I9879
VIFTA	2024	2024	45	VI!F9138
VIFTA	2025	2025	45	VI!G9138
VIFTA	2026	2026	45	VI!H9138
VIFTA	2027	2027	45	VI!I9138

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 6907.40 has 5 lines; 6907.40.22 is distinguished from its siblings by: Glazed.	6907.40.10 Of a kind used for lining grinding mills, unglazed; 6907.40.21 Unglazed; 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 6907.40.22. 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 45% for 6907.40.22 was checked against BT2026 (cell BT2026!N10369), 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.