

HS 2614.00.90 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 2614.00.90                                                                                                 |
| Description         | Titanium ores and concentrates / - Other                                                                   |
| Unit                | kg                                                                                                         |
| Generated           | 31/10/2026 09:27:00                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/26140090/">https://vietnamtariff.com/hs-code/26140090/</a>      |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                    | Legal basis          | effective  | Source        |
|----------------------|--------------|-------------------------|----------------------|------------|---------------|
| Ordinary import duty | 5            | 5%                      | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K3192  |
| Preferential (MFN)   | 0            | 0%                      | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N3192  |
| VAT                  | 10/8         | 10 / 8 (several rates)  | 174/2025/NĐ-CP - PL1 |            | BT2026!Q3192  |
| Excise tax           |              | No data                 |                      |            |               |
| Environmental tax    |              | No data                 |                      |            |               |
| Export duty          | 30/40        | 30 / 40 (several rates) | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ3192 |
| CPTPP export rate    | 30/40        | 30 / 40 (several rates) | 115/2022/NĐ-CP       | 2022-12-30 | BT2026!CM3192 |
| EVFTA export rate    | 30/35        | 30 / 35 (several rates) | 116/2022/NĐ-CP       | 2022-12-30 | BT2026!CP3192 |
| UKVFTA export rate   | 30/35        | 30 / 35 (several rates) | 117/2022/NĐ-CP       | 2022-12-30 | BT2026!CS3192 |

Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate | Data basis             | Period                                    | Proof of origin | Legal basis        | Status     |
|---------|--------------|------|------------------------|-------------------------------------------|-----------------|--------------------|------------|
| AANZFTA | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad valorem |

| FTA            | Source value | Rate | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0            | 0%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| 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 |

| FTA     | Source value | Rate           | Data basis          | Period                | Proof of origin       | Legal basis    | Status           |
|---------|--------------|----------------|---------------------|-----------------------|-----------------------|----------------|------------------|
| 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-LAO  | 0            | 0%             | Consolidated BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VIFTA   | 0            | 0%             | 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          |
| VN-EAEU | *            | * not eligible | Consolidated BT2026 | 2026                  | EAV                   | 113/2022/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) |      | 0            | AC!E3187 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E3148 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F3148 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G3148 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H3148 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I3148 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J3148 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E3186 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F3186 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G3186 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H3186   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I3186   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J3186   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E3190   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F3190   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G3190   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H3190   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I3190   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J3190   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F3190   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H3154 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F3150   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G3150   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H3150   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I3150   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J3150   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K3150   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E3150   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F3150   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G3150   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H3150   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I3150   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J3150   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D3197   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E3197   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F3197   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G3197    |
| VCFTA   | 2026   | 2026 | 0            | VC!H3197    |
| VCFTA   | 2027   | 2027 | 0            | VC!I3197    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D3194   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E3194   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F3194   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G3194   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H3194   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I3194   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D3202   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E3202   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F3202   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G3202   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H3202   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I3202   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D3173 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E3173 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F3173 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G3173 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H3173 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I3173 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D3175   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E3175   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F3175   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G3175   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H3175   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I3175     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D3171   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E3171   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F3171   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G3171   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H3171   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I3171   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J3171   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D3194 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E3194 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F3194 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G3194 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H3194 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I3194 |
| RCEP B | 2022   | 2022           | 0            | B!D3194       |
| RCEP B | 2023   | 2023           | 0            | B!E3194       |
| RCEP B | 2024   | 2024           | 0            | B!F3194       |
| RCEP B | 2025   | 2025           | 0            | B!G3194       |
| RCEP B | 2026   | 2026           | 0            | B!H3194       |
| RCEP B | 2027   | 2027           | 0            | B!I3194       |
| RCEP C | 2022   | 2022           | 0            | C!D3194       |
| RCEP C | 2023   | 2023           | 0            | C!E3194       |
| RCEP C | 2024   | 2024           | 0            | C!F3194       |
| RCEP C | 2025   | 2025           | 0            | C!G3194       |
| RCEP C | 2026   | 2026           | 0            | C!H3194       |
| RCEP C | 2027   | 2027           | 0            | C!I3194       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D3194  |
| RCEP D | 2023   | 2023 | 0            | D!E3194  |
| RCEP D | 2024   | 2024 | 0            | D!F3194  |
| RCEP D | 2025   | 2025 | 0            | D!G3194  |
| RCEP D | 2026   | 2026 | 0            | D!H3194  |
| RCEP D | 2027   | 2027 | 0            | D!I3194  |
| RCEP E | 2022   | 2022 | 0            | E!D3197  |
| RCEP E | 2023   | 2023 | 0            | E!E3197  |
| RCEP E | 2024   | 2024 | 0            | E!F3197  |
| RCEP E | 2025   | 2025 | 0            | E!G3197  |
| RCEP E | 2026   | 2026 | 0            | E!H3197  |
| RCEP E | 2027   | 2027 | 0            | E!I3197  |
| RCEP F | 2022   | 2022 | 0            | F!D3194  |
| RCEP F | 2023   | 2023 | 0            | F!E3194  |
| RCEP F | 2024   | 2024 | 0            | F!F3194  |
| RCEP F | 2025   | 2025 | 0            | F!G3194  |
| RCEP F | 2026   | 2026 | 0            | F!H3194  |
| RCEP F | 2027   | 2027 | 0            | F!I3194  |
| VIFTA  | 2024   | 2024 | 0            | VI!F2950 |
| VIFTA  | 2025   | 2025 | 0            | VI!G2950 |
| VIFTA  | 2026   | 2026 | 0            | VI!H2950 |
| VIFTA  | 2027   | 2027 | 0            | VI!I2950 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                                                                                                                  |                                           |                                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)                                                                                                                |                                           | 181/2025/NĐ-CP                 | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM chủng loại và tiêu chuẩn khoáng sản XK có nguồn gốc trong nước/NK (45/2023/TT-BCT-PL1/PL2)                                                                                  |                                           | 45/2023/TT-BCT-PL, 1/PL        | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới cửa thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)                                                                    |                                           | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 2614.00 has 2 lines; 2614.00.90 is distinguished from its siblings by: Other.                                                                                                                         | 2614.00.10 Ilmenite ores and concentrates | 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Quặng mangan, đồng, niken, coban, crôm, vonfram và tinh các loại quặng đó > Quặng rutil và tinh quặng rutil. (Tham chiếu mã HS 8 số) |                                           | 174/2025/NĐ-CP - PL1           | 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 2614.00.90. 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 0% for 2614.00.90 was checked against BT2026 (cell BT2026!N3192), 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

|                                                                                                             |
|-------------------------------------------------------------------------------------------------------------|
| TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)                                             |
| DM chủng loại và tiêu chuẩn khoáng sản XK có nguồn gốc trong nước/NK (45/2023/TT-BCT-PL1/PL2)               |
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |

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.