Vietnam Tariff Intelligence

HS 6804.21.00 detail

HS code	6804.21.00
Description	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials / - Other millstones, grindstones, grinding wheels and the like: / - - Of agglomerated synthetic or natural diamond
Unit	kg
Generated	03/11/2026 10:57:52
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/68042100/

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!K10173
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10173
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10173
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
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

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!E9667
ATIGA	2022	2022	0	AT!E9618
ATIGA	2023	2023	0	AT!F9618
ATIGA	2024	2024	0	AT!G9618
ATIGA	2025	2025	0	AT!H9618
ATIGA	2026	2026	0	AT!I9618
ATIGA	2027	2027	0	AT!J9618
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9670
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9670
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9670
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9670

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9670
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9670
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9671
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9671
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9671
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9671
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9671
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9671
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9672
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9624
AIFTA	30/12/2022	2022	0	AI!F9630
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9630
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9630
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9630
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9630
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9630
VKFTA	2022	2022	0	VK!E9655
VKFTA	2023	2023	0	VK!F9655
VKFTA	2024	2024	0	VK!G9655
VKFTA	2025	2025	0	VK!H9655
VKFTA	2026	2026	0	VK!I9655
VKFTA	2027	2027	0	VK!J9655
VCFTA	2022	2022	0	VC!D9702
VCFTA	2023	2023	0	VC!E9702
VCFTA	2024	2024	0	VC!F9702
VCFTA	2025	2025	0	VC!G9702

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9702
VCFTA	2027	2027	0	VC!I9702
VN-EAEU	2022	2022	*	EAV!D9681
VN-EAEU	2023	2023	*	EAV!E9681
VN-EAEU	2024	2024	*	EAV!F9681
VN-EAEU	2025	2025	*	EAV!G9681
VN-EAEU	2026	2026	*	EAV!H9681
VN-EAEU	2027	2027	*	EAV!I9681
AHKFTA	2022	2022	0	AKH!D9693
AHKFTA	2023	2023	0	AKH!E9693
AHKFTA	2024	2024	0	AKH!F9693
AHKFTA	2025	2025	0	AKH!G9693
AHKFTA	2026	2026	0	AKH!H9693
AHKFTA	2027	2027	0	AKH!I9693
EVFTA	2022	2022	0	EV-NK!D9704
EVFTA	2023	2023	0	EV-NK!E9704
EVFTA	2024	2024	0	EV-NK!F9704
EVFTA	2025	2025	0	EV-NK!G9704
EVFTA	2026	2026	0	EV-NK!H9704
EVFTA	2027	2027	0	EV-NK!I9704
UKVFTA	2022	2022	0	UKV!D9703
UKVFTA	2023	2023	0	UKV!E9703
UKVFTA	2024	2024	0	UKV!F9703
UKVFTA	2025	2025	0	UKV!G9703
UKVFTA	2026	2026	0	UKV!H9703
UKVFTA	2027	2027	0	UKV!I9703

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9650
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9650
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9650
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9650
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9650
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9650
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9650
RCEP A	2022	2022	0	RCEPT-A!D9687
RCEP A	2023	2023	0	RCEPT-A!E9687
RCEP A	2024	2024	0	RCEPT-A!F9687
RCEP A	2025	2025	0	RCEPT-A!G9687
RCEP A	2026	2026	0	RCEPT-A!H9687
RCEP A	2027	2027	0	RCEPT-A!I9687
RCEP B	2022	2022	0	B!D9687
RCEP B	2023	2023	0	B!E9687
RCEP B	2024	2024	0	B!F9687
RCEP B	2025	2025	0	B!G9687
RCEP B	2026	2026	0	B!H9687
RCEP B	2027	2027	0	B!I9687
RCEP C	2022	2022	0	C!D9687
RCEP C	2023	2023	0	C!E9687
RCEP C	2024	2024	0	C!F9687
RCEP C	2025	2025	0	C!G9687
RCEP C	2026	2026	0	C!H9687
RCEP C	2027	2027	0	C!I9687
RCEP D	2022	2022	0	D!D9686

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E9686
RCEP D	2024	2024	0	D!F9686
RCEP D	2025	2025	0	D!G9686
RCEP D	2026	2026	0	D!H9686
RCEP D	2027	2027	0	D!I9686
RCEP E	2022	2022	0	E!D9690
RCEP E	2023	2023	0	E!E9690
RCEP E	2024	2024	0	E!F9690
RCEP E	2025	2025	0	E!G9690
RCEP E	2026	2026	0	E!H9690
RCEP E	2027	2027	0	E!I9690
RCEP F	2022	2022	0	F!D9687
RCEP F	2023	2023	0	F!E9687
RCEP F	2024	2024	0	F!F9687
RCEP F	2025	2025	0	F!G9687
RCEP F	2026	2026	0	F!H9687
RCEP F	2027	2027	0	F!I9687
VIFTA	2024	2024	0	VI!F8963
VIFTA	2025	2025	0	VI!G8963
VIFTA	2026	2026	0	VI!H8963
VIFTA	2027	2027	0	VI!I8963

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 6804.21.00. 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 6804.21.00 was checked against BT2026 (cell BT2026!N10173), 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.