Vietnam Tariff Intelligence

HS 6807.10.00 detail

HS code	6807.10.00
Description	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) / - In rolls
Unit	kg
Generated	02/11/2026 20:46:48
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/68071000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10186
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10186
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10186
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9683
ATIGA	2022	2022	0	AT!E9634

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9634
ATIGA	2024	2024	0	AT!G9634
ATIGA	2025	2025	0	AT!H9634
ATIGA	2026	2026	0	AT!I9634
ATIGA	2027	2027	0	AT!J9634
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9686
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9686
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9686
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9686
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9686
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9686
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9687
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9687
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9687
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9687
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9687
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9687
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9688
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9640
AIFTA	30/12/2022	2022	0	AI!F9646
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9646
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9646
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9646
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9646
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9646
VKFTA	2022	2022	0	VK!E9671

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9671
VKFTA	2024	2024	0	VK!G9671
VKFTA	2025	2025	0	VK!H9671
VKFTA	2026	2026	0	VK!I9671
VKFTA	2027	2027	0	VK!J9671
VCFTA	2022	2022	5	VC!D9718
VCFTA	2023	2023	5	VC!E9718
VCFTA	2024	2024	0	VC!F9718
VCFTA	2025	2025	0	VC!G9718
VCFTA	2026	2026	0	VC!H9718
VCFTA	2027	2027	0	VC!I9718
VN-EAEU	2022	2022	0	EAV!D9697
VN-EAEU	2023	2023	0	EAV!E9697
VN-EAEU	2024	2024	0	EAV!F9697
VN-EAEU	2025	2025	0	EAV!G9697
VN-EAEU	2026	2026	0	EAV!H9697
VN-EAEU	2027	2027	0	EAV!I9697
AHKFTA	2022	2022	0	AKH!D9709
AHKFTA	2023	2023	0	AKH!E9709
AHKFTA	2024	2024	0	AKH!F9709
AHKFTA	2025	2025	0	AKH!G9709
AHKFTA	2026	2026	0	AKH!H9709
AHKFTA	2027	2027	0	AKH!I9709
EVFTA	2022	2022	2,5	EV-NK!D9720
EVFTA	2023	2023	1,6	EV-NK!E9720
EVFTA	2024	2024	0,8	EV-NK!F9720

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9720
EVFTA	2026	2026	0	EV-NK!H9720
EVFTA	2027	2027	0	EV-NK!I9720
UKVFTA	2022	2022	2,5	UKV!D9719
UKVFTA	2023	2023	1,6	UKV!E9719
UKVFTA	2024	2024	0,8	UKV!F9719
UKVFTA	2025	2025	0	UKV!G9719
UKVFTA	2026	2026	0	UKV!H9719
UKVFTA	2027	2027	0	UKV!I9719
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9666
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9666
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9666
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9666
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9666
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9666
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9666
RCEP A	2022	2022	0	RCEPT-A!D9703
RCEP A	2023	2023	0	RCEPT-A!E9703
RCEP A	2024	2024	0	RCEPT-A!F9703
RCEP A	2025	2025	0	RCEPT-A!G9703
RCEP A	2026	2026	0	RCEPT-A!H9703
RCEP A	2027	2027	0	RCEPT-A!I9703
RCEP B	2022	2022	0	B!D9703
RCEP B	2023	2023	0	B!E9703
RCEP B	2024	2024	0	B!F9703
RCEP B	2025	2025	0	B!G9703

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9703
RCEP B	2027	2027	0	B!I9703
RCEP C	2022	2022	0	C!D9703
RCEP C	2023	2023	0	C!E9703
RCEP C	2024	2024	0	C!F9703
RCEP C	2025	2025	0	C!G9703
RCEP C	2026	2026	0	C!H9703
RCEP C	2027	2027	0	C!I9703
RCEP D	2022	2022	0	D!D9702
RCEP D	2023	2023	0	D!E9702
RCEP D	2024	2024	0	D!F9702
RCEP D	2025	2025	0	D!G9702
RCEP D	2026	2026	0	D!H9702
RCEP D	2027	2027	0	D!I9702
RCEP E	2022	2022	0	E!D9706
RCEP E	2023	2023	0	E!E9706
RCEP E	2024	2024	0	E!F9706
RCEP E	2025	2025	0	E!G9706
RCEP E	2026	2026	0	E!H9706
RCEP E	2027	2027	0	E!I9706
RCEP F	2022	2022	0	F!D9703
RCEP F	2023	2023	0	F!E9703
RCEP F	2024	2024	0	F!F9703
RCEP F	2025	2025	0	F!G9703
RCEP F	2026	2026	0	F!H9703
RCEP F	2027	2027	0	F!I9703

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F8976
VIFTA	2025	2025	3.6	VI!G8976
VIFTA	2026	2026	2.9	VI!H8976
VIFTA	2027	2027	2.1	VI!I8976

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
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 6807.10.00. 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 5% for 6807.10.00 was checked against BT2026 (cell BT2026!N10186), 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.