Vietnam Tariff Intelligence

HS 6811.40.21 detail

HS code	6811.40.21
Description	Articles of asbestos-cement, of cellulose fibre-cement or the like / - Containing asbestos: / - - Other sheets, panels, tiles and similar articles: / - - - Floor or wall tiles containing plastics
Unit	kg/m2/chiếc
Generated	12/11/2026 10:46:38
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/68114021/

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!K10220
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10220
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10220
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
ACFTA	0 (-KH, MM)	0% (except KH, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E9721
ATIGA	2022	2022	0	AT!E9672
ATIGA	2023	2023	0	AT!F9672
ATIGA	2024	2024	0	AT!G9672
ATIGA	2025	2025	0	AT!H9672
ATIGA	2026	2026	0	AT!I9672
ATIGA	2027	2027	0	AT!J9672
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9724
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9724
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9724

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9724
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9724
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9724
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E9725
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F9725
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9725
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9725
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9725
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9725
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9726
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9678
AIFTA	30/12/2022	2022	0	AI!F9684
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9684
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9684
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9684
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9684
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9684
VKFTA	2022	2022	0	VK!E9709
VKFTA	2023	2023	0	VK!F9709
VKFTA	2024	2024	0	VK!G9709
VKFTA	2025	2025	0	VK!H9709
VKFTA	2026	2026	0	VK!I9709
VKFTA	2027	2027	0	VK!J9709
VCFTA	2022	2022	4	VC!D9756
VCFTA	2023	2023	2	VC!E9756
VCFTA	2024	2024	0	VC!F9756

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9756
VCFTA	2026	2026	0	VC!H9756
VCFTA	2027	2027	0	VC!I9756
VN-EAEU	2022	2022	0	EAV!D9735
VN-EAEU	2023	2023	0	EAV!E9735
VN-EAEU	2024	2024	0	EAV!F9735
VN-EAEU	2025	2025	0	EAV!G9735
VN-EAEU	2026	2026	0	EAV!H9735
VN-EAEU	2027	2027	0	EAV!I9735
AHKFTA	2022	2022	12	AKH!D9747
AHKFTA	2023	2023	8	AKH!E9747
AHKFTA	2024	2024	8	AKH!F9747
AHKFTA	2025	2025	4	AKH!G9747
AHKFTA	2026	2026	4	AKH!H9747
AHKFTA	2027	2027	0	AKH!I9747
EVFTA	2022	2022	10	EV-NK!D9758
EVFTA	2023	2023	6,6	EV-NK!E9758
EVFTA	2024	2024	3,3	EV-NK!F9758
EVFTA	2025	2025	0	EV-NK!G9758
EVFTA	2026	2026	0	EV-NK!H9758
EVFTA	2027	2027	0	EV-NK!I9758
UKVFTA	2022	2022	10	UKV!D9757
UKVFTA	2023	2023	6,6	UKV!E9757
UKVFTA	2024	2024	3,3	UKV!F9757
UKVFTA	2025	2025	0	UKV!G9757
UKVFTA	2026	2026	0	UKV!H9757

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9757
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9704
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9704
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9704
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9704
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9704
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9704
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9704
RCEP A	2022	2022	0	RCEPT-A!D9741
RCEP A	2023	2023	0	RCEPT-A!E9741
RCEP A	2024	2024	0	RCEPT-A!F9741
RCEP A	2025	2025	0	RCEPT-A!G9741
RCEP A	2026	2026	0	RCEPT-A!H9741
RCEP A	2027	2027	0	RCEPT-A!I9741
RCEP B	2022	2022	0	B!D9741
RCEP B	2023	2023	0	B!E9741
RCEP B	2024	2024	0	B!F9741
RCEP B	2025	2025	0	B!G9741
RCEP B	2026	2026	0	B!H9741
RCEP B	2027	2027	0	B!I9741
RCEP C	2022	2022	0	C!D9741
RCEP C	2023	2023	0	C!E9741
RCEP C	2024	2024	0	C!F9741
RCEP C	2025	2025	0	C!G9741
RCEP C	2026	2026	0	C!H9741
RCEP C	2027	2027	0	C!I9741

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9740
RCEP D	2023	2023	0	D!E9740
RCEP D	2024	2024	0	D!F9740
RCEP D	2025	2025	0	D!G9740
RCEP D	2026	2026	0	D!H9740
RCEP D	2027	2027	0	D!I9740
RCEP E	2022	2022	0	E!D9744
RCEP E	2023	2023	0	E!E9744
RCEP E	2024	2024	0	E!F9744
RCEP E	2025	2025	0	E!G9744
RCEP E	2026	2026	0	E!H9744
RCEP E	2027	2027	0	E!I9744
RCEP F	2022	2022	0	F!D9741
RCEP F	2023	2023	0	F!E9741
RCEP F	2024	2024	0	F!F9741
RCEP F	2025	2025	0	F!G9741
RCEP F	2026	2026	0	F!H9741
RCEP F	2027	2027	0	F!I9741
VIFTA	2024	2024	18	VI!F9010
VIFTA	2025	2025	16	VI!G9010
VIFTA	2026	2026	14	VI!H9010
VIFTA	2027	2027	12	VI!I9010

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6811.40 has 8 lines; 6811.40.21 is distinguished from its siblings by: Floor or wall tiles containing plastics.	6811.40.10 Corrugated sheets; 6811.40.22 For roofing, facing or partitioning; 6811.40.29 Other; 6811.40.30 Tubes or pipes; 6811.40.40 Tube or pipe fittings; 6811.40.50 Other articles, of a kind used for building construction	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 6811.40.21. 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 6811.40.21 was checked against BT2026 (cell BT2026!N10220), 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.