Vietnam Tariff Intelligence

HS 6903.90.00 detail

HS code	6903.90.00
Description	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths / - Other
Unit	kg/chiếc
Generated	03/11/2026 03:12:00
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/69039000/

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!K10312
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10312
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10312
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(-KH)	0% (except KH)	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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	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 D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E9800
ATIGA	2022	2022	0	AT!E9751
ATIGA	2023	2023	0	AT!F9751
ATIGA	2024	2024	0	AT!G9751
ATIGA	2025	2025	0	AT!H9751
ATIGA	2026	2026	0	AT!I9751
ATIGA	2027	2027	0	AT!J9751
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9803
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9803
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9803

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9803
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9803
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9803
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9804
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9804
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9804
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9804
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9804
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9804
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9805
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9757
AIFTA	30/12/2022	2022	5	AI!F9763
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9763
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9763
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9763
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9763
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9763
VKFTA	2022	2022	0	VK!E9788
VKFTA	2023	2023	0	VK!F9788
VKFTA	2024	2024	0	VK!G9788
VKFTA	2025	2025	0	VK!H9788
VKFTA	2026	2026	0	VK!I9788
VKFTA	2027	2027	0	VK!J9788
VCFTA	2022	2022	0	VC!D9835
VCFTA	2023	2023	0	VC!E9835
VCFTA	2024	2024	0	VC!F9835

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9835
VCFTA	2026	2026	0	VC!H9835
VCFTA	2027	2027	0	VC!I9835
VN-EAEU	2022	2022	0	EAV!D9814
VN-EAEU	2023	2023	0	EAV!E9814
VN-EAEU	2024	2024	0	EAV!F9814
VN-EAEU	2025	2025	0	EAV!G9814
VN-EAEU	2026	2026	0	EAV!H9814
VN-EAEU	2027	2027	0	EAV!I9814
AHKFTA	2022	2022	5	AKH!D9826
AHKFTA	2023	2023	5	AKH!E9826
AHKFTA	2024	2024	5	AKH!F9826
AHKFTA	2025	2025	5	AKH!G9826
AHKFTA	2026	2026	5	AKH!H9826
AHKFTA	2027	2027	5	AKH!I9826
EVFTA	2022	2022	3,1	EV-NK!D9837
EVFTA	2023	2023	2,5	EV-NK!E9837
EVFTA	2024	2024	1,8	EV-NK!F9837
EVFTA	2025	2025	1,2	EV-NK!G9837
EVFTA	2026	2026	0,6	EV-NK!H9837
EVFTA	2027	2027	0	EV-NK!I9837
UKVFTA	2022	2022	3,1	UKV!D9836
UKVFTA	2023	2023	2,5	UKV!E9836
UKVFTA	2024	2024	1,8	UKV!F9836
UKVFTA	2025	2025	1,2	UKV!G9836
UKVFTA	2026	2026	0,6	UKV!H9836

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9836
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9783
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9783
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9783
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9783
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9783
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9783
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9783
RCEP A	2022	2022	4,7	RCEPT-A!D9820
RCEP A	2023	2023	4,3	RCEPT-A!E9820
RCEP A	2024	2024	4	RCEPT-A!F9820
RCEP A	2025	2025	3,7	RCEPT-A!G9820
RCEP A	2026	2026	3,3	RCEPT-A!H9820
RCEP A	2027	2027	3	RCEPT-A!I9820
RCEP B	2022	2022	4,7	B!D9820
RCEP B	2023	2023	4,3	B!E9820
RCEP B	2024	2024	4	B!F9820
RCEP B	2025	2025	3,7	B!G9820
RCEP B	2026	2026	3,3	B!H9820
RCEP B	2027	2027	3	B!I9820
RCEP C	2022	2022	5	C!D9820
RCEP C	2023	2023	5	C!E9820
RCEP C	2024	2024	5	C!F9820
RCEP C	2025	2025	5	C!G9820
RCEP C	2026	2026	5	C!H9820
RCEP C	2027	2027	5	C!I9820

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D9819
RCEP D	2023	2023	4,4	D!E9819
RCEP D	2024	2024	4,1	D!F9819
RCEP D	2025	2025	3,8	D!G9819
RCEP D	2026	2026	3,4	D!H9819
RCEP D	2027	2027	3,1	D!I9819
RCEP E	2022	2022	4,7	E!D9823
RCEP E	2023	2023	4,3	E!E9823
RCEP E	2024	2024	4	E!F9823
RCEP E	2025	2025	3,7	E!G9823
RCEP E	2026	2026	3,3	E!H9823
RCEP E	2027	2027	3	E!I9823
RCEP F	2022	2022	4,7	F!D9820
RCEP F	2023	2023	4,3	F!E9820
RCEP F	2024	2024	4	F!F9820
RCEP F	2025	2025	3,7	F!G9820
RCEP F	2026	2026	3,3	F!H9820
RCEP F	2027	2027	3	F!I9820
VIFTA	2024	2024	4.3	VI!F9083
VIFTA	2025	2025	3.6	VI!G9083
VIFTA	2026	2026	2.9	VI!H9083
VIFTA	2027	2027	2.1	VI!I9083

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	ACFTA 5%, AHKFTA 5%, AIFTA 5%, RCEP (Annex C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 6903.90.00. 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 6903.90.00 was checked against BT2026 (cell BT2026!N10312), 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.