Vietnam Tariff Intelligence

HS 6904.10.00 detail

HS code	6904.10.00
Description	Ceramic building bricks, flooring blocks, support or filler tiles and the like / - Building bricks
Unit	kg/m2/1000 viên
Generated	10/11/2026 17:08:00
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	https://vietnamtariff.com/hs-code/69041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10316
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10316
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10316
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	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
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	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	35	35%	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 C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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)		5	AC!E9803
ATIGA	2022	2022	0	AT!E9754
ATIGA	2023	2023	0	AT!F9754
ATIGA	2024	2024	0	AT!G9754
ATIGA	2025	2025	0	AT!H9754
ATIGA	2026	2026	0	AT!I9754
ATIGA	2027	2027	0	AT!J9754
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9806
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9806
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9806

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9806
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9806
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9806
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9807
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9807
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9807
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9807
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9807
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9807
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9808
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9760
AIFTA	30/12/2022	2022	5	AI!F9766
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9766
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9766
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9766
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9766
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9766
VKFTA	2022	2022	0	VK!E9791
VKFTA	2023	2023	0	VK!F9791
VKFTA	2024	2024	0	VK!G9791
VKFTA	2025	2025	0	VK!H9791
VKFTA	2026	2026	0	VK!I9791
VKFTA	2027	2027	0	VK!J9791
VCFTA	2022	2022	6	VC!D9838
VCFTA	2023	2023	3	VC!E9838
VCFTA	2024	2024	0	VC!F9838

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9838
VCFTA	2026	2026	0	VC!H9838
VCFTA	2027	2027	0	VC!I9838
VN-EAEU	2022	2022	9,5	EAV!D9817
VN-EAEU	2023	2023	6,4	EAV!E9817
VN-EAEU	2024	2024	3,2	EAV!F9817
VN-EAEU	2025	2025	0	EAV!G9817
VN-EAEU	2026	2026	0	EAV!H9817
VN-EAEU	2027	2027	0	EAV!I9817
AHKFTA	2022	2022	*	AKH!D9829
AHKFTA	2023	2023	*	AKH!E9829
AHKFTA	2024	2024	*	AKH!F9829
AHKFTA	2025	2025	*	AKH!G9829
AHKFTA	2026	2026	*	AKH!H9829
AHKFTA	2027	2027	*	AKH!I9829
EVFTA	2022	2022	21,8	EV-NK!D9840
EVFTA	2023	2023	17,5	EV-NK!E9840
EVFTA	2024	2024	13,1	EV-NK!F9840
EVFTA	2025	2025	8,7	EV-NK!G9840
EVFTA	2026	2026	4,3	EV-NK!H9840
EVFTA	2027	2027	0	EV-NK!I9840
UKVFTA	2022	2022	21,8	UKV!D9839
UKVFTA	2023	2023	17,5	UKV!E9839
UKVFTA	2024	2024	13,1	UKV!F9839
UKVFTA	2025	2025	8,7	UKV!G9839
UKVFTA	2026	2026	4,3	UKV!H9839

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9839
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9786
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9786
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9786
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9786
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9786
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9786
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9786
RCEP A	2022	2022	35	RCEPT-A!D9823
RCEP A	2023	2023	35	RCEPT-A!E9823
RCEP A	2024	2024	35	RCEPT-A!F9823
RCEP A	2025	2025	35	RCEPT-A!G9823
RCEP A	2026	2026	35	RCEPT-A!H9823
RCEP A	2027	2027	35	RCEPT-A!I9823
RCEP B	2022	2022	35	B!D9823
RCEP B	2023	2023	35	B!E9823
RCEP B	2024	2024	35	B!F9823
RCEP B	2025	2025	35	B!G9823
RCEP B	2026	2026	35	B!H9823
RCEP B	2027	2027	35	B!I9823
RCEP C	2022	2022	35	C!D9823
RCEP C	2023	2023	35	C!E9823
RCEP C	2024	2024	35	C!F9823
RCEP C	2025	2025	35	C!G9823
RCEP C	2026	2026	35	C!H9823
RCEP C	2027	2027	35	C!I9823

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9822
RCEP D	2023	2023	35	D!E9822
RCEP D	2024	2024	35	D!F9822
RCEP D	2025	2025	35	D!G9822
RCEP D	2026	2026	35	D!H9822
RCEP D	2027	2027	35	D!I9822
RCEP E	2022	2022	35	E!D9826
RCEP E	2023	2023	35	E!E9826
RCEP E	2024	2024	35	E!F9826
RCEP E	2025	2025	35	E!G9826
RCEP E	2026	2026	35	E!H9826
RCEP E	2027	2027	35	E!I9826
RCEP F	2022	2022	35	F!D9823
RCEP F	2023	2023	35	F!E9823
RCEP F	2024	2024	35	F!F9823
RCEP F	2025	2025	35	F!G9823
RCEP F	2026	2026	35	F!H9823
RCEP F	2027	2027	35	F!I9823
VIFTA	2024	2024	35	VI!F9085
VIFTA	2025	2025	35	VI!G9085
VIFTA	2026	2026	35	VI!H9085
VIFTA	2027	2027	35	VI!I9085

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 35%, VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 6904.10.00. 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 35% for 6904.10.00 was checked against BT2026 (cell BT2026!N10316), 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
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.