Vietnam Tariff Intelligence

HS 6905.90.00 detail

HS code	6905.90.00
Description	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods / - Other
Unit	kg/m2
Generated	05/11/2026 18:08:40
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/69059000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	67.5	67.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10320
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N10320
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10320
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
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
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
EVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,6	5.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	37	37%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	31.5	31.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	45	45%	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 B)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	45	45%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	45	45%	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
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!E9808
ATIGA	2022	2022	0	AT!E9759
ATIGA	2023	2023	0	AT!F9759
ATIGA	2024	2024	0	AT!G9759
ATIGA	2025	2025	0	AT!H9759
ATIGA	2026	2026	0	AT!I9759
ATIGA	2027	2027	0	AT!J9759
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9811
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9811
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9811

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9811
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9811
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9811
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9812
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9812
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9812
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9812
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9812
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9812
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9813
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9765
AIFTA	30/12/2022	2022	5	AI!F9771
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9771
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9771
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9771
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9771
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9771
VKFTA	2022	2022	0	VK!E9796
VKFTA	2023	2023	0	VK!F9796
VKFTA	2024	2024	0	VK!G9796
VKFTA	2025	2025	0	VK!H9796
VKFTA	2026	2026	0	VK!I9796
VKFTA	2027	2027	0	VK!J9796
VCFTA	2022	2022	46	VC!D9843
VCFTA	2023	2023	46	VC!E9843
VCFTA	2024	2024	37	VC!F9843

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	37	VC!G9843
VCFTA	2026	2026	37	VC!H9843
VCFTA	2027	2027	37	VC!I9843
VN-EAEU	2022	2022	12,3	EAV!D9822
VN-EAEU	2023	2023	8,2	EAV!E9822
VN-EAEU	2024	2024	4,1	EAV!F9822
VN-EAEU	2025	2025	0	EAV!G9822
VN-EAEU	2026	2026	0	EAV!H9822
VN-EAEU	2027	2027	0	EAV!I9822
AHKFTA	2022	2022	*	AKH!D9834
AHKFTA	2023	2023	*	AKH!E9834
AHKFTA	2024	2024	*	AKH!F9834
AHKFTA	2025	2025	*	AKH!G9834
AHKFTA	2026	2026	*	AKH!H9834
AHKFTA	2027	2027	*	AKH!I9834
EVFTA	2022	2022	28,1	EV-NK!D9845
EVFTA	2023	2023	22,5	EV-NK!E9845
EVFTA	2024	2024	16,8	EV-NK!F9845
EVFTA	2025	2025	11,2	EV-NK!G9845
EVFTA	2026	2026	5,6	EV-NK!H9845
EVFTA	2027	2027	0	EV-NK!I9845
UKVFTA	2022	2022	28,1	UKV!D9844
UKVFTA	2023	2023	22,5	UKV!E9844
UKVFTA	2024	2024	16,8	UKV!F9844
UKVFTA	2025	2025	11,2	UKV!G9844
UKVFTA	2026	2026	5,6	UKV!H9844

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9844
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9791
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9791
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9791
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9791
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9791
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9791
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9791
RCEP A	2022	2022	45	RCEPT-A!D9828
RCEP A	2023	2023	45	RCEPT-A!E9828
RCEP A	2024	2024	45	RCEPT-A!F9828
RCEP A	2025	2025	45	RCEPT-A!G9828
RCEP A	2026	2026	45	RCEPT-A!H9828
RCEP A	2027	2027	45	RCEPT-A!I9828
RCEP B	2022	2022	45	B!D9828
RCEP B	2023	2023	45	B!E9828
RCEP B	2024	2024	45	B!F9828
RCEP B	2025	2025	45	B!G9828
RCEP B	2026	2026	45	B!H9828
RCEP B	2027	2027	45	B!I9828
RCEP C	2022	2022	45	C!D9828
RCEP C	2023	2023	45	C!E9828
RCEP C	2024	2024	45	C!F9828
RCEP C	2025	2025	45	C!G9828
RCEP C	2026	2026	45	C!H9828
RCEP C	2027	2027	45	C!I9828

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	45	D!D9827
RCEP D	2023	2023	45	D!E9827
RCEP D	2024	2024	45	D!F9827
RCEP D	2025	2025	45	D!G9827
RCEP D	2026	2026	45	D!H9827
RCEP D	2027	2027	45	D!I9827
RCEP E	2022	2022	45	E!D9831
RCEP E	2023	2023	45	E!E9831
RCEP E	2024	2024	45	E!F9831
RCEP E	2025	2025	45	E!G9831
RCEP E	2026	2026	45	E!H9831
RCEP E	2027	2027	45	E!I9831
RCEP F	2022	2022	45	F!D9828
RCEP F	2023	2023	45	F!E9828
RCEP F	2024	2024	45	F!F9828
RCEP F	2025	2025	45	F!G9828
RCEP F	2026	2026	45	F!H9828
RCEP F	2027	2027	45	F!I9828
VIFTA	2024	2024	40.5	VI!F9089
VIFTA	2025	2025	36	VI!G9089
VIFTA	2026	2026	31.5	VI!H9089
VIFTA	2027	2027	27	VI!I9089

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	RCEP (Annex A) 45%, RCEP (Annex B) 45%, RCEP (Annex C) 45%, RCEP (Annex D) 45%, RCEP (Annex E) 45%, RCEP (Annex F) 45%: the preferential rate is equal to or higher than the MFN rate (45%) in the source tariff – claiming the FTA brings no saving.	MFN 45%		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 6905.90.00. 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 45% for 6905.90.00 was checked against BT2026 (cell BT2026!N10320), 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.