Vietnam Tariff Intelligence

HS 6906.00.00 detail

HS code	6906.00.00
Description	Ceramic pipes, conduits, guttering and pipe fittings
Unit	kg/chiếc
Generated	10/11/2026 20:49:00
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/69060000/

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!K10321
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10321
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10321
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E9810
ATIGA	2022	2022	0	AT!E9761

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9761
ATIGA	2024	2024	0	AT!G9761
ATIGA	2025	2025	0	AT!H9761
ATIGA	2026	2026	0	AT!I9761
ATIGA	2027	2027	0	AT!J9761
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9813
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9813
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9813
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9813
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9813
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9813
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9814
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9815
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9767
AIFTA	30/12/2022	2022	0	AI!F9773
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9773
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9773
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9773
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9773
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9773
VKFTA	2022	2022	0	VK!E9798

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9798
VKFTA	2024	2024	0	VK!G9798
VKFTA	2025	2025	0	VK!H9798
VKFTA	2026	2026	0	VK!I9798
VKFTA	2027	2027	0	VK!J9798
VCFTA	2022	2022	7	VC!D9845
VCFTA	2023	2023	3	VC!E9845
VCFTA	2024	2024	0	VC!F9845
VCFTA	2025	2025	0	VC!G9845
VCFTA	2026	2026	0	VC!H9845
VCFTA	2027	2027	0	VC!I9845
VN-EAEU	2022	2022	9,5	EAV!D9824
VN-EAEU	2023	2023	6,4	EAV!E9824
VN-EAEU	2024	2024	3,2	EAV!F9824
VN-EAEU	2025	2025	0	EAV!G9824
VN-EAEU	2026	2026	0	EAV!H9824
VN-EAEU	2027	2027	0	EAV!I9824
AHKFTA	2022	2022	21	AKH!D9836
AHKFTA	2023	2023	14	AKH!E9836
AHKFTA	2024	2024	14	AKH!F9836
AHKFTA	2025	2025	7	AKH!G9836
AHKFTA	2026	2026	7	AKH!H9836
AHKFTA	2027	2027	0	AKH!I9836
EVFTA	2022	2022	21,8	EV-NK!D9847
EVFTA	2023	2023	17,5	EV-NK!E9847
EVFTA	2024	2024	13,1	EV-NK!F9847

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	8,7	EV-NK!G9847
EVFTA	2026	2026	4,3	EV-NK!H9847
EVFTA	2027	2027	0	EV-NK!I9847
UKVFTA	2022	2022	21,8	UKV!D9846
UKVFTA	2023	2023	17,5	UKV!E9846
UKVFTA	2024	2024	13,1	UKV!F9846
UKVFTA	2025	2025	8,7	UKV!G9846
UKVFTA	2026	2026	4,3	UKV!H9846
UKVFTA	2027	2027	0	UKV!I9846
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9793
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9793
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9793
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9793
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9793
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9793
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9793
RCEP A	2022	2022	31,5	RCEPT-A!D9830
RCEP A	2023	2023	28	RCEPT-A!E9830
RCEP A	2024	2024	24,5	RCEPT-A!F9830
RCEP A	2025	2025	21	RCEPT-A!G9830
RCEP A	2026	2026	17,5	RCEPT-A!H9830
RCEP A	2027	2027	14	RCEPT-A!I9830
RCEP B	2022	2022	31,5	B!D9830
RCEP B	2023	2023	28	B!E9830
RCEP B	2024	2024	24,5	B!F9830
RCEP B	2025	2025	21	B!G9830

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	17,5	B!H9830
RCEP B	2027	2027	14	B!I9830
RCEP C	2022	2022	31,5	C!D9830
RCEP C	2023	2023	28	C!E9830
RCEP C	2024	2024	24,5	C!F9830
RCEP C	2025	2025	21	C!G9830
RCEP C	2026	2026	17,5	C!H9830
RCEP C	2027	2027	14	C!I9830
RCEP D	2022	2022	31,8	D!D9829
RCEP D	2023	2023	28,6	D!E9829
RCEP D	2024	2024	25,5	D!F9829
RCEP D	2025	2025	22,3	D!G9829
RCEP D	2026	2026	19,1	D!H9829
RCEP D	2027	2027	15,9	D!I9829
RCEP E	2022	2022	31,5	E!D9833
RCEP E	2023	2023	28	E!E9833
RCEP E	2024	2024	24,5	E!F9833
RCEP E	2025	2025	21	E!G9833
RCEP E	2026	2026	17,5	E!H9833
RCEP E	2027	2027	14	E!I9833
RCEP F	2022	2022	31,5	F!D9830
RCEP F	2023	2023	28	F!E9830
RCEP F	2024	2024	24,5	F!F9830
RCEP F	2025	2025	21	F!G9830
RCEP F	2026	2026	17,5	F!H9830
RCEP F	2027	2027	14	F!I9830

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	30	VI!F9090
VIFTA	2025	2025	25	VI!G9090
VIFTA	2026	2026	20	VI!H9090
VIFTA	2027	2027	15	VI!I9090

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 6906.00.00. 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 6906.00.00 was checked against BT2026 (cell BT2026!N10321), 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.