Vietnam Tariff Intelligence

HS 6907.23.12 detail

HS code	6907.23.12
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40: / - - Of a water absorption coefficient by weight exceeding 10%: / - - - Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm: / - - - - Other, unglazed
Unit	m2
Generated	07/11/2026 22:20:37
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/69072312/

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!K10350
Preferential (MFN)	45	45%	26/2023/NĐ-CP	2023-07-15	BT2026!N10350
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10350
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	38	38%	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
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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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)		50	AC!E9840
ATIGA	2022	2022	0	AT!E9791
ATIGA	2023	2023	0	AT!F9791
ATIGA	2024	2024	0	AT!G9791
ATIGA	2025	2025	0	AT!H9791
ATIGA	2026	2026	0	AT!I9791
ATIGA	2027	2027	0	AT!J9791
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9843
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9843
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9843
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9843

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9843
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9843
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9844
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9844
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9844
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9844
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9844
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9844
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9845
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9797
AIFTA	30/12/2022	2022	5	AI!F9803
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9803
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9803
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9803
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9803
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9803
VKFTA	2022	2022	0	VK!E9828
VKFTA	2023	2023	0	VK!F9828
VKFTA	2024	2024	0	VK!G9828
VKFTA	2025	2025	0	VK!H9828
VKFTA	2026	2026	0	VK!I9828
VKFTA	2027	2027	0	VK!J9828
VCFTA	2022	2022	48	VC!D9875
VCFTA	2023	2023	48	VC!E9875
VCFTA	2024	2024	38	VC!F9875
VCFTA	2025	2025	38	VC!G9875

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	38	VC!H9875
VCFTA	2027	2027	38	VC!I9875
VN-EAEU	2022	2022	12,3	EAV!D9860
VN-EAEU	2023	2023	8,2	EAV!E9860
VN-EAEU	2024	2024	4,1	EAV!F9860
VN-EAEU	2025	2025	0	EAV!G9860
VN-EAEU	2026	2026	0	EAV!H9860
VN-EAEU	2027	2027	0	EAV!I9860
AHKFTA	2022	2022	*	AKH!D9866
AHKFTA	2023	2023	*	AKH!E9866
AHKFTA	2024	2024	*	AKH!F9866
AHKFTA	2025	2025	*	AKH!G9866
AHKFTA	2026	2026	*	AKH!H9866
AHKFTA	2027	2027	*	AKH!I9866
EVFTA	2022	2022	22,5	EV-NK!D9877
EVFTA	2023	2023	15	EV-NK!E9877
EVFTA	2024	2024	7,5	EV-NK!F9877
EVFTA	2025	2025	0	EV-NK!G9877
EVFTA	2026	2026	0	EV-NK!H9877
EVFTA	2027	2027	0	EV-NK!I9877
UKVFTA	2022	2022	22,5	UKV!D9876
UKVFTA	2023	2023	15	UKV!E9876
UKVFTA	2024	2024	7,5	UKV!F9876
UKVFTA	2025	2025	0	UKV!G9876
UKVFTA	2026	2026	0	UKV!H9876
UKVFTA	2027	2027	0	UKV!I9876

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9823
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9823
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9823
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9823
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9823
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9823
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9823
RCEP A	2022	2022	45	RCEPT-A!D9860
RCEP A	2023	2023	45	RCEPT-A!E9860
RCEP A	2024	2024	45	RCEPT-A!F9860
RCEP A	2025	2025	45	RCEPT-A!G9860
RCEP A	2026	2026	45	RCEPT-A!H9860
RCEP A	2027	2027	45	RCEPT-A!I9860
RCEP B	2022	2022	45	B!D9860
RCEP B	2023	2023	45	B!E9860
RCEP B	2024	2024	45	B!F9860
RCEP B	2025	2025	45	B!G9860
RCEP B	2026	2026	45	B!H9860
RCEP B	2027	2027	45	B!I9860
RCEP C	2022	2022	45	C!D9860
RCEP C	2023	2023	45	C!E9860
RCEP C	2024	2024	45	C!F9860
RCEP C	2025	2025	45	C!G9860
RCEP C	2026	2026	45	C!H9860
RCEP C	2027	2027	45	C!I9860
RCEP D	2022	2022	45	D!D9859

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	45	D!E9859
RCEP D	2024	2024	45	D!F9859
RCEP D	2025	2025	45	D!G9859
RCEP D	2026	2026	45	D!H9859
RCEP D	2027	2027	45	D!I9859
RCEP E	2022	2022	45	E!D9863
RCEP E	2023	2023	45	E!E9863
RCEP E	2024	2024	45	E!F9863
RCEP E	2025	2025	45	E!G9863
RCEP E	2026	2026	45	E!H9863
RCEP E	2027	2027	45	E!I9863
RCEP F	2022	2022	45	F!D9860
RCEP F	2023	2023	45	F!E9860
RCEP F	2024	2024	45	F!F9860
RCEP F	2025	2025	45	F!G9860
RCEP F	2026	2026	45	F!H9860
RCEP F	2027	2027	45	F!I9860
VIFTA	2024	2024	40,5	VI!F9119
VIFTA	2025	2025	36	VI!G9119
VIFTA	2026	2026	31.5	VI!H9119
VIFTA	2027	2027	27	VI!I9119

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%, ACFTA 50%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6907.23 has 8 lines; 6907.23.12 is distinguished from its siblings by: Other, unglazed.	6907.23.11 Paving, hearth or wall tiles, unglazed; 6907.23.13 Paving, hearth or wall tiles, glazed; 6907.23.14 Other, glazed; 6907.23.91 Paving, hearth or wall tiles, unglazed; 6907.23.92 Other, unglazed; 6907.23.93 Paving, hearth or wall tiles, glazed	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 6907.23.12. 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 6907.23.12 was checked against BT2026 (cell BT2026!N10350), 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.