Vietnam Tariff Intelligence

HS 6907.23.91 detail

HS code	6907.23.91
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%: / - - - Other: / - - - - Paving, hearth or wall tiles, unglazed
Unit	m2
Generated	03/11/2026 02:57:10
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/69072391/

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!K10354
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10354
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10354
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
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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
VCFTA	35	35%	Consolidated BT2026	2026	VC	112/2022/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!E9844
ATIGA	2022	2022	0	AT!E9795
ATIGA	2023	2023	0	AT!F9795
ATIGA	2024	2024	0	AT!G9795
ATIGA	2025	2025	0	AT!H9795
ATIGA	2026	2026	0	AT!I9795
ATIGA	2027	2027	0	AT!J9795
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9847
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9847
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9847
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9847

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9847
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9847
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9848
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9849
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9801
AIFTA	30/12/2022	2022	5	AI!F9807
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9807
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9807
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9807
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9807
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9807
VKFTA	2022	2022	0	VK!E9832
VKFTA	2023	2023	0	VK!F9832
VKFTA	2024	2024	0	VK!G9832
VKFTA	2025	2025	0	VK!H9832
VKFTA	2026	2026	0	VK!I9832
VKFTA	2027	2027	0	VK!J9832
VCFTA	2022	2022	44	VC!D9879
VCFTA	2023	2023	44	VC!E9879
VCFTA	2024	2024	35	VC!F9879
VCFTA	2025	2025	35	VC!G9879

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	35	VC!H9879
VCFTA	2027	2027	35	VC!I9879
VN-EAEU	2022	2022	9,5	EAV!D9864
VN-EAEU	2023	2023	6,4	EAV!E9864
VN-EAEU	2024	2024	3,2	EAV!F9864
VN-EAEU	2025	2025	0	EAV!G9864
VN-EAEU	2026	2026	0	EAV!H9864
VN-EAEU	2027	2027	0	EAV!I9864
AHKFTA	2022	2022	*	AKH!D9870
AHKFTA	2023	2023	*	AKH!E9870
AHKFTA	2024	2024	*	AKH!F9870
AHKFTA	2025	2025	*	AKH!G9870
AHKFTA	2026	2026	*	AKH!H9870
AHKFTA	2027	2027	*	AKH!I9870
EVFTA	2022	2022	17,5	EV-NK!D9881
EVFTA	2023	2023	11,6	EV-NK!E9881
EVFTA	2024	2024	5,8	EV-NK!F9881
EVFTA	2025	2025	0	EV-NK!G9881
EVFTA	2026	2026	0	EV-NK!H9881
EVFTA	2027	2027	0	EV-NK!I9881
UKVFTA	2022	2022	17,5	UKV!D9880
UKVFTA	2023	2023	11,6	UKV!E9880
UKVFTA	2024	2024	5,8	UKV!F9880
UKVFTA	2025	2025	0	UKV!G9880
UKVFTA	2026	2026	0	UKV!H9880
UKVFTA	2027	2027	0	UKV!I9880

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9827
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9827
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9827
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9827
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9827
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9827
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9827
RCEP A	2022	2022	35	RCEPT-A!D9864
RCEP A	2023	2023	35	RCEPT-A!E9864
RCEP A	2024	2024	35	RCEPT-A!F9864
RCEP A	2025	2025	35	RCEPT-A!G9864
RCEP A	2026	2026	35	RCEPT-A!H9864
RCEP A	2027	2027	35	RCEPT-A!I9864
RCEP B	2022	2022	35	B!D9864
RCEP B	2023	2023	35	B!E9864
RCEP B	2024	2024	35	B!F9864
RCEP B	2025	2025	35	B!G9864
RCEP B	2026	2026	35	B!H9864
RCEP B	2027	2027	35	B!I9864
RCEP C	2022	2022	35	C!D9864
RCEP C	2023	2023	35	C!E9864
RCEP C	2024	2024	35	C!F9864
RCEP C	2025	2025	35	C!G9864
RCEP C	2026	2026	35	C!H9864
RCEP C	2027	2027	35	C!I9864
RCEP D	2022	2022	35	D!D9863

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	35	D!E9863
RCEP D	2024	2024	35	D!F9863
RCEP D	2025	2025	35	D!G9863
RCEP D	2026	2026	35	D!H9863
RCEP D	2027	2027	35	D!I9863
RCEP E	2022	2022	35	E!D9867
RCEP E	2023	2023	35	E!E9867
RCEP E	2024	2024	35	E!F9867
RCEP E	2025	2025	35	E!G9867
RCEP E	2026	2026	35	E!H9867
RCEP E	2027	2027	35	E!I9867
RCEP F	2022	2022	35	F!D9864
RCEP F	2023	2023	35	F!E9864
RCEP F	2024	2024	35	F!F9864
RCEP F	2025	2025	35	F!G9864
RCEP F	2026	2026	35	F!H9864
RCEP F	2027	2027	35	F!I9864
VIFTA	2024	2024	31,5	VI!F9123
VIFTA	2025	2025	28	VI!G9123
VIFTA	2026	2026	24.5	VI!H9123
VIFTA	2027	2027	21	VI!I9123

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 trước khi 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%, VCFTA 35%, ACFTA 50%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6907.23 has 8 lines; 6907.23.91 is distinguished from its siblings by: Paving, hearth or wall tiles, unglazed.	6907.23.11 Paving, hearth or wall tiles, unglazed; 6907.23.12 Other, unglazed; 6907.23.13 Paving, hearth or wall tiles, glazed; 6907.23.14 Other, glazed; 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 6907.23.91. 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 6907.23.91 was checked against BT2026 (cell BT2026!N10354), 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 trước khi 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.