Vietnam Tariff Intelligence

HS 6907.30.99 detail

HS code	6907.30.99
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Mosaic cubes and the like, other than those of subheading 6907.40: / - - Other: / - - - Other
Unit	m2
Generated	03/11/2026 11:15:58
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/69073099/

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!K10364
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10364
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10364
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(-KH, MM, PH)	0% (except KH, MM, PH)	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
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

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
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!E9854
ATIGA	2022	2022	0	AT!E9805
ATIGA	2023	2023	0	AT!F9805
ATIGA	2024	2024	0	AT!G9805
ATIGA	2025	2025	0	AT!H9805
ATIGA	2026	2026	0	AT!I9805
ATIGA	2027	2027	0	AT!J9805
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9857
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9857
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9857

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9857
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9857
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9857
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9858
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9858
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9858
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9858
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9858
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9858
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9811
AIFTA	30/12/2022	2022	5	AI!F9817
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9817
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9817
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9817
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9817
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9817
VKFTA	2022	2022	0	VK!E9842
VKFTA	2023	2023	0	VK!F9842
VKFTA	2024	2024	0	VK!G9842
VKFTA	2025	2025	0	VK!H9842
VKFTA	2026	2026	0	VK!I9842
VKFTA	2027	2027	0	VK!J9842
VCFTA	2022	2022	8	VC!D9889
VCFTA	2023	2023	4	VC!E9889
VCFTA	2024	2024	0	VC!F9889

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9889
VCFTA	2026	2026	0	VC!H9889
VCFTA	2027	2027	0	VC!I9889
VN-EAEU	2022	2022	9,5	EAV!D9878
VN-EAEU	2023	2023	6,4	EAV!E9878
VN-EAEU	2024	2024	3,2	EAV!F9878
VN-EAEU	2025	2025	0	EAV!G9878
VN-EAEU	2026	2026	0	EAV!H9878
VN-EAEU	2027	2027	0	EAV!I9878
AHKFTA	2022	2022	*	AKH!D9880
AHKFTA	2023	2023	*	AKH!E9880
AHKFTA	2024	2024	*	AKH!F9880
AHKFTA	2025	2025	*	AKH!G9880
AHKFTA	2026	2026	*	AKH!H9880
AHKFTA	2027	2027	*	AKH!I9880
EVFTA	2022	2022	21,8	EV-NK!D9891
EVFTA	2023	2023	17,5	EV-NK!E9891
EVFTA	2024	2024	13,1	EV-NK!F9891
EVFTA	2025	2025	8,7	EV-NK!G9891
EVFTA	2026	2026	4,3	EV-NK!H9891
EVFTA	2027	2027	0	EV-NK!I9891
UKVFTA	2022	2022	21,8	UKV!D9890
UKVFTA	2023	2023	17,5	UKV!E9890
UKVFTA	2024	2024	13,1	UKV!F9890
UKVFTA	2025	2025	8,7	UKV!G9890
UKVFTA	2026	2026	4,3	UKV!H9890

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9890
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9837
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9837
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9837
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9837
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9837
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9837
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9837
RCEP A	2022	2022	35	RCEPT-A!D9874
RCEP A	2023	2023	35	RCEPT-A!E9874
RCEP A	2024	2024	35	RCEPT-A!F9874
RCEP A	2025	2025	35	RCEPT-A!G9874
RCEP A	2026	2026	35	RCEPT-A!H9874
RCEP A	2027	2027	35	RCEPT-A!I9874
RCEP B	2022	2022	35	B!D9874
RCEP B	2023	2023	35	B!E9874
RCEP B	2024	2024	35	B!F9874
RCEP B	2025	2025	35	B!G9874
RCEP B	2026	2026	35	B!H9874
RCEP B	2027	2027	35	B!I9874
RCEP C	2022	2022	35	C!D9874
RCEP C	2023	2023	35	C!E9874
RCEP C	2024	2024	35	C!F9874
RCEP C	2025	2025	35	C!G9874
RCEP C	2026	2026	35	C!H9874
RCEP C	2027	2027	35	C!I9874

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9873
RCEP D	2023	2023	35	D!E9873
RCEP D	2024	2024	35	D!F9873
RCEP D	2025	2025	35	D!G9873
RCEP D	2026	2026	35	D!H9873
RCEP D	2027	2027	35	D!I9873
RCEP E	2022	2022	35	E!D9877
RCEP E	2023	2023	35	E!E9877
RCEP E	2024	2024	35	E!F9877
RCEP E	2025	2025	35	E!G9877
RCEP E	2026	2026	35	E!H9877
RCEP E	2027	2027	35	E!I9877
RCEP F	2022	2022	35	F!D9874
RCEP F	2023	2023	35	F!E9874
RCEP F	2024	2024	35	F!F9874
RCEP F	2025	2025	35	F!G9874
RCEP F	2026	2026	35	F!H9874
RCEP F	2027	2027	35	F!I9874
VIFTA	2024	2024	31.5	VI!F9133
VIFTA	2025	2025	28	VI!G9133
VIFTA	2026	2026	24.5	VI!H9133
VIFTA	2027	2027	21	VI!I9133

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) 35%, RCEP (Annex B) 35%, RCEP (Annex C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%, RCEP (Annex F) 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 6907.30 has 4 lines; 6907.30.99 is distinguished from its siblings by: Other.	6907.30.11 Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; 6907.30.19 Other; 6907.30.91 Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	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 6907.30.99. 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 6907.30.99 was checked against BT2026 (cell BT2026!N10364), 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.