Vietnam Tariff Intelligence

HS 6907.40.92 detail

HS code	6907.40.92
Description	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics / - Finishing ceramics: / - - Other: / - - - Glazed
Unit	m2
Generated	05/11/2026 17:29:21
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/69074092/

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!K10372
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10372
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10372
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-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
RCEP (Annex C)	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 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-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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!E9862
ATIGA	2022	2022	0	AT!E9813
ATIGA	2023	2023	0	AT!F9813
ATIGA	2024	2024	0	AT!G9813
ATIGA	2025	2025	0	AT!H9813
ATIGA	2026	2026	0	AT!I9813
ATIGA	2027	2027	0	AT!J9813
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9865
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9865
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9865

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9865
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9865
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9865
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E9866
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F9866
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9866
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9866
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9866
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9866
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9867
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9819
AIFTA	30/12/2022	2022	5	AI!F9825
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9825
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9825
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9825
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9825
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9825
VKFTA	2022	2022	0	VK!E9850
VKFTA	2023	2023	0	VK!F9850
VKFTA	2024	2024	0	VK!G9850
VKFTA	2025	2025	0	VK!H9850
VKFTA	2026	2026	0	VK!I9850
VKFTA	2027	2027	0	VK!J9850
VCFTA	2022	2022	8	VC!D9897
VCFTA	2023	2023	4	VC!E9897
VCFTA	2024	2024	0	VC!F9897

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9897
VCFTA	2026	2026	0	VC!H9897
VCFTA	2027	2027	0	VC!I9897
VN-EAEU	2022	2022		EAV!9886
VN-EAEU	2023	2023		EAV!9886
VN-EAEU	2024	2024		EAV!9886
VN-EAEU	2025	2025		EAV!9886
VN-EAEU	2026	2026		EAV!9886
VN-EAEU	2027	2027		EAV!9886
AHKFTA	2022	2022	*	AKH!D9888
AHKFTA	2023	2023	*	AKH!E9888
AHKFTA	2024	2024	*	AKH!F9888
AHKFTA	2025	2025	*	AKH!G9888
AHKFTA	2026	2026	*	AKH!H9888
AHKFTA	2027	2027	*	AKH!I9888
EVFTA	2022	2022	21,8	EV-NK!D9899
EVFTA	2023	2023	17,5	EV-NK!E9899
EVFTA	2024	2024	13,1	EV-NK!F9899
EVFTA	2025	2025	8,7	EV-NK!G9899
EVFTA	2026	2026	4,3	EV-NK!H9899
EVFTA	2027	2027	0	EV-NK!I9899
UKVFTA	2022	2022	21,8	UKV!D9898
UKVFTA	2023	2023	17,5	UKV!E9898
UKVFTA	2024	2024	13,1	UKV!F9898
UKVFTA	2025	2025	8,7	UKV!G9898
UKVFTA	2026	2026	4,3	UKV!H9898

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9898
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9845
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9845
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9845
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9845
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9845
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9845
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9845
RCEP A	2022	2022	35	RCEPT-A!D9882
RCEP A	2023	2023	35	RCEPT-A!E9882
RCEP A	2024	2024	35	RCEPT-A!F9882
RCEP A	2025	2025	35	RCEPT-A!G9882
RCEP A	2026	2026	35	RCEPT-A!H9882
RCEP A	2027	2027	35	RCEPT-A!I9882
RCEP B	2022	2022	35	B!D9882
RCEP B	2023	2023	35	B!E9882
RCEP B	2024	2024	35	B!F9882
RCEP B	2025	2025	35	B!G9882
RCEP B	2026	2026	35	B!H9882
RCEP B	2027	2027	35	B!I9882
RCEP C	2022	2022	35	C!D9882
RCEP C	2023	2023	35	C!E9882
RCEP C	2024	2024	35	C!F9882
RCEP C	2025	2025	35	C!G9882
RCEP C	2026	2026	35	C!H9882
RCEP C	2027	2027	35	C!I9882

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9881
RCEP D	2023	2023	35	D!E9881
RCEP D	2024	2024	35	D!F9881
RCEP D	2025	2025	35	D!G9881
RCEP D	2026	2026	35	D!H9881
RCEP D	2027	2027	35	D!I9881
RCEP E	2022	2022	35	E!D9885
RCEP E	2023	2023	35	E!E9885
RCEP E	2024	2024	35	E!F9885
RCEP E	2025	2025	35	E!G9885
RCEP E	2026	2026	35	E!H9885
RCEP E	2027	2027	35	E!I9885
RCEP F	2022	2022	35	F!D9882
RCEP F	2023	2023	35	F!E9882
RCEP F	2024	2024	35	F!F9882
RCEP F	2025	2025	35	F!G9882
RCEP F	2026	2026	35	F!H9882
RCEP F	2027	2027	35	F!I9882
VIFTA	2024	2024	31.5	VI!F9141
VIFTA	2025	2025	28	VI!G9141
VIFTA	2026	2026	24.5	VI!H9141
VIFTA	2027	2027	21	VI!I9141

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 6907.40 has 5 lines; 6907.40.92 is distinguished from its siblings by: Glazed.	6907.40.10 Of a kind used for lining grinding mills, unglazed; 6907.40.21 Unglazed; 6907.40.22 Glazed; 6907.40.91 Unglazed	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 6907.40.92. 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 6907.40.92 was checked against BT2026 (cell BT2026!N10372), 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.