Vietnam Tariff Intelligence

HS 6913.10.10 detail

HS code	6913.10.10
Description	Statuettes and other ornamental ceramic articles / - Of porcelain or china: / - - Ornamental cigarette boxes and ashtrays
Unit	kg/chiếc
Generated	12/11/2026 01:46:35
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/69131010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10388
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10388
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10388
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	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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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
ACFTA	15 (-KH, ID)	15% (except KH, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	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 B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
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)		15	AC!E9883
ATIGA	2022	2022	0	AT!E9834
ATIGA	2023	2023	0	AT!F9834
ATIGA	2024	2024	0	AT!G9834
ATIGA	2025	2025	0	AT!H9834
ATIGA	2026	2026	0	AT!I9834
ATIGA	2027	2027	0	AT!J9834
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9886
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9886
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9886

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9886
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9886
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9886
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9887
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9887
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9887
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9887
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9887
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9887
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9888
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9840
AIFTA	30/12/2022	2022	5	AI!F9846
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9846
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9846
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9846
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9846
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9846
VKFTA	2022	2022	0	VK!E9871
VKFTA	2023	2023	0	VK!F9871
VKFTA	2024	2024	0	VK!G9871
VKFTA	2025	2025	0	VK!H9871
VKFTA	2026	2026	0	VK!I9871
VKFTA	2027	2027	0	VK!J9871
VCFTA	2022	2022	6	VC!D9918
VCFTA	2023	2023	3	VC!E9918
VCFTA	2024	2024	0	VC!F9918

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9918
VCFTA	2026	2026	0	VC!H9918
VCFTA	2027	2027	0	VC!I9918
VN-EAEU	2022	2022	8,2	EAV!D9909
VN-EAEU	2023	2023	5,5	EAV!E9909
VN-EAEU	2024	2024	2,7	EAV!F9909
VN-EAEU	2025	2025	0	EAV!G9909
VN-EAEU	2026	2026	0	EAV!H9909
VN-EAEU	2027	2027	0	EAV!I9909
AHKFTA	2022	2022	*	AKH!D9909
AHKFTA	2023	2023	*	AKH!E9909
AHKFTA	2024	2024	*	AKH!F9909
AHKFTA	2025	2025	*	AKH!G9909
AHKFTA	2026	2026	*	AKH!H9909
AHKFTA	2027	2027	*	AKH!I9909
EVFTA	2022	2022	18,7	EV-NK!D9920
EVFTA	2023	2023	15	EV-NK!E9920
EVFTA	2024	2024	11,2	EV-NK!F9920
EVFTA	2025	2025	7,5	EV-NK!G9920
EVFTA	2026	2026	3,7	EV-NK!H9920
EVFTA	2027	2027	0	EV-NK!I9920
UKVFTA	2022	2022	18,7	UKV!D9919
UKVFTA	2023	2023	15	UKV!E9919
UKVFTA	2024	2024	11,2	UKV!F9919
UKVFTA	2025	2025	7,5	UKV!G9919
UKVFTA	2026	2026	3,7	UKV!H9919

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9919
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9866
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9866
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9866
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9866
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9866
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9866
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9866
RCEP A	2022	2022	30	RCEPT-A!D9903
RCEP A	2023	2023	30	RCEPT-A!E9903
RCEP A	2024	2024	30	RCEPT-A!F9903
RCEP A	2025	2025	30	RCEPT-A!G9903
RCEP A	2026	2026	30	RCEPT-A!H9903
RCEP A	2027	2027	30	RCEPT-A!I9903
RCEP B	2022	2022	30	B!D9903
RCEP B	2023	2023	30	B!E9903
RCEP B	2024	2024	30	B!F9903
RCEP B	2025	2025	30	B!G9903
RCEP B	2026	2026	30	B!H9903
RCEP B	2027	2027	30	B!I9903
RCEP C	2022	2022	30	C!D9903
RCEP C	2023	2023	30	C!E9903
RCEP C	2024	2024	30	C!F9903
RCEP C	2025	2025	30	C!G9903
RCEP C	2026	2026	30	C!H9903
RCEP C	2027	2027	30	C!I9903

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D9902
RCEP D	2023	2023	30	D!E9902
RCEP D	2024	2024	30	D!F9902
RCEP D	2025	2025	30	D!G9902
RCEP D	2026	2026	30	D!H9902
RCEP D	2027	2027	30	D!I9902
RCEP E	2022	2022	30	E!D9906
RCEP E	2023	2023	30	E!E9906
RCEP E	2024	2024	30	E!F9906
RCEP E	2025	2025	30	E!G9906
RCEP E	2026	2026	30	E!H9906
RCEP E	2027	2027	30	E!I9906
RCEP F	2022	2022	30	F!D9903
RCEP F	2023	2023	30	F!E9903
RCEP F	2024	2024	30	F!F9903
RCEP F	2025	2025	30	F!G9903
RCEP F	2026	2026	30	F!H9903
RCEP F	2027	2027	30	F!I9903
VIFTA	2024	2024	25,7	VI!F9157
VIFTA	2025	2025	21.4	VI!G9157
VIFTA	2026	2026	17.1	VI!H9157
VIFTA	2027	2027	12.9	VI!I9157

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 6913.10 has 2 lines; 6913.10.10 is distinguished from its siblings by: Ornamental cigarette boxes and ashtrays.	6913.10.90 Other	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 6913.10.10. 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 30% for 6913.10.10 was checked against BT2026 (cell BT2026!N10388), 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

Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.