Vietnam Tariff Intelligence

HS 6913.90.10 detail

HS code	6913.90.10
Description	Statuettes and other ornamental ceramic articles / - Other: / - - Ornamental cigarette boxes and ashtrays
Unit	kg/chiếc
Generated	10/11/2026 15:48:23
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/69139010/

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!K10391
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10391
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10391
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
ACFTA	0 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E9886
ATIGA	2022	2022	0	AT!E9837

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9837
ATIGA	2024	2024	0	AT!G9837
ATIGA	2025	2025	0	AT!H9837
ATIGA	2026	2026	0	AT!I9837
ATIGA	2027	2027	0	AT!J9837
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9889
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9889
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9889
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9889
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9890
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9890
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9890
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9890
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9890
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9890
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9891
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9843
AIFTA	30/12/2022	2022	0	AI!F9849
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9849
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9849
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9849
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9849
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9849
VKFTA	2022	2022	0	VK!E9874

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9874
VKFTA	2024	2024	0	VK!G9874
VKFTA	2025	2025	0	VK!H9874
VKFTA	2026	2026	0	VK!I9874
VKFTA	2027	2027	0	VK!J9874
VCFTA	2022	2022	6	VC!D9921
VCFTA	2023	2023	3	VC!E9921
VCFTA	2024	2024	0	VC!F9921
VCFTA	2025	2025	0	VC!G9921
VCFTA	2026	2026	0	VC!H9921
VCFTA	2027	2027	0	VC!I9921
VN-EAEU	2022	2022	8,2	EAV!D9912
VN-EAEU	2023	2023	5,5	EAV!E9912
VN-EAEU	2024	2024	2,7	EAV!F9912
VN-EAEU	2025	2025	0	EAV!G9912
VN-EAEU	2026	2026	0	EAV!H9912
VN-EAEU	2027	2027	0	EAV!I9912
VNCU	2022	2022	0	VNCU!D924
VNCU	2023 - 2027		0	VNCU!E924
AHKFTA	2022	2022	18	AKH!D9912
AHKFTA	2023	2023	12	AKH!E9912
AHKFTA	2024	2024	12	AKH!F9912
AHKFTA	2025	2025	6	AKH!G9912
AHKFTA	2026	2026	6	AKH!H9912
AHKFTA	2027	2027	0	AKH!I9912
EVFTA	2022	2022	18,7	EV-NK!D9923

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	15	EV-NK!E9923
EVFTA	2024	2024	11,2	EV-NK!F9923
EVFTA	2025	2025	7,5	EV-NK!G9923
EVFTA	2026	2026	3,7	EV-NK!H9923
EVFTA	2027	2027	0	EV-NK!I9923
UKVFTA	2022	2022	18,7	UKV!D9922
UKVFTA	2023	2023	15	UKV!E9922
UKVFTA	2024	2024	11,2	UKV!F9922
UKVFTA	2025	2025	7,5	UKV!G9922
UKVFTA	2026	2026	3,7	UKV!H9922
UKVFTA	2027	2027	0	UKV!I9922
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9869
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9869
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9869
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9869
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9869
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9869
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9869
RCEP A	2022	2022	27	RCEPT-A!D9906
RCEP A	2023	2023	24	RCEPT-A!E9906
RCEP A	2024	2024	21	RCEPT-A!F9906
RCEP A	2025	2025	18	RCEPT-A!G9906
RCEP A	2026	2026	15	RCEPT-A!H9906
RCEP A	2027	2027	12	RCEPT-A!I9906
RCEP B	2022	2022	27	B!D9906
RCEP B	2023	2023	24	B!E9906

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	21	B!F9906
RCEP B	2025	2025	18	B!G9906
RCEP B	2026	2026	15	B!H9906
RCEP B	2027	2027	12	B!I9906
RCEP C	2022	2022	27	C!D9906
RCEP C	2023	2023	24	C!E9906
RCEP C	2024	2024	21	C!F9906
RCEP C	2025	2025	18	C!G9906
RCEP C	2026	2026	15	C!H9906
RCEP C	2027	2027	12	C!I9906
RCEP D	2022	2022	27,3	D!D9905
RCEP D	2023	2023	24,5	D!E9905
RCEP D	2024	2024	21,8	D!F9905
RCEP D	2025	2025	19,1	D!G9905
RCEP D	2026	2026	16,4	D!H9905
RCEP D	2027	2027	13,6	D!I9905
RCEP E	2022	2022	27	E!D9909
RCEP E	2023	2023	24	E!E9909
RCEP E	2024	2024	21	E!F9909
RCEP E	2025	2025	18	E!G9909
RCEP E	2026	2026	15	E!H9909
RCEP E	2027	2027	12	E!I9909
RCEP F	2022	2022	27	F!D9906
RCEP F	2023	2023	24	F!E9906
RCEP F	2024	2024	21	F!F9906
RCEP F	2025	2025	18	F!G9906

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	15	F!H9906
RCEP F	2027	2027	12	F!I9906
VIFTA	2024	2024	25,7	VI!F9160
VIFTA	2025	2025	21.4	VI!G9160
VIFTA	2026	2026	17.1	VI!H9160
VIFTA	2027	2027	12.9	VI!I9160

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6913.90 has 2 lines; 6913.90.10 is distinguished from its siblings by: Ornamental cigarette boxes and ashtrays.	6913.90.90 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 6913.90.10. 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 6913.90.10 was checked against BT2026 (cell BT2026!N10391), 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.