Vietnam Tariff Intelligence

HS 6914.90.00 detail

HS code	6914.90.00
Description	Other ceramic articles / - Other
Unit	kg/chiếc
Generated	06/11/2026 01:23:16
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/69149000/

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!K10395
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10395
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10395
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	21	21%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E9891
ATIGA	2022	2022	0	AT!E9842

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9842
ATIGA	2024	2024	0	AT!G9842
ATIGA	2025	2025	0	AT!H9842
ATIGA	2026	2026	0	AT!I9842
ATIGA	2027	2027	0	AT!J9842
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9894
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9894
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9894
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9894
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9894
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9894
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9895
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9895
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9895
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9895
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9895
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9895
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9896
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9848
AIFTA	30/12/2022	2022	5	AI!F9854
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9854
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9854
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9854
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9854
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9854
VKFTA	2022	2022	0	VK!E9879

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9879
VKFTA	2024	2024	0	VK!G9879
VKFTA	2025	2025	0	VK!H9879
VKFTA	2026	2026	0	VK!I9879
VKFTA	2027	2027	0	VK!J9879
VCFTA	2022	2022	6	VC!D9926
VCFTA	2023	2023	3	VC!E9926
VCFTA	2024	2024	0	VC!F9926
VCFTA	2025	2025	0	VC!G9926
VCFTA	2026	2026	0	VC!H9926
VCFTA	2027	2027	0	VC!I9926
VN-EAEU	2022	2022	0	EAV!D9917
VN-EAEU	2023	2023	0	EAV!E9917
VN-EAEU	2024	2024	0	EAV!F9917
VN-EAEU	2025	2025	0	EAV!G9917
VN-EAEU	2026	2026	0	EAV!H9917
VN-EAEU	2027	2027	0	EAV!I9917
AHKFTA	2022	2022	18	AKH!D9917
AHKFTA	2023	2023	12	AKH!E9917
AHKFTA	2024	2024	12	AKH!F9917
AHKFTA	2025	2025	6	AKH!G9917
AHKFTA	2026	2026	6	AKH!H9917
AHKFTA	2027	2027	0	AKH!I9917
EVFTA	2022	2022	18,7	EV-NK!D9928
EVFTA	2023	2023	15	EV-NK!E9928
EVFTA	2024	2024	11,2	EV-NK!F9928

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	7,5	EV-NK!G9928
EVFTA	2026	2026	3,7	EV-NK!H9928
EVFTA	2027	2027	0	EV-NK!I9928
UKVFTA	2022	2022	18,7	UKV!D9927
UKVFTA	2023	2023	15	UKV!E9927
UKVFTA	2024	2024	11,2	UKV!F9927
UKVFTA	2025	2025	7,5	UKV!G9927
UKVFTA	2026	2026	3,7	UKV!H9927
UKVFTA	2027	2027	0	UKV!I9927
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9874
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9874
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9874
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9874
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9874
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9874
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9874
RCEP A	2022	2022	27	RCEPT-A!D9911
RCEP A	2023	2023	24	RCEPT-A!E9911
RCEP A	2024	2024	21	RCEPT-A!F9911
RCEP A	2025	2025	18	RCEPT-A!G9911
RCEP A	2026	2026	15	RCEPT-A!H9911
RCEP A	2027	2027	12	RCEPT-A!I9911
RCEP B	2022	2022	27	B!D9911
RCEP B	2023	2023	24	B!E9911
RCEP B	2024	2024	21	B!F9911
RCEP B	2025	2025	18	B!G9911

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	15	B!H9911
RCEP B	2027	2027	12	B!I9911
RCEP C	2022	2022	27	C!D9911
RCEP C	2023	2023	24	C!E9911
RCEP C	2024	2024	21	C!F9911
RCEP C	2025	2025	18	C!G9911
RCEP C	2026	2026	15	C!H9911
RCEP C	2027	2027	12	C!I9911
RCEP D	2022	2022	27,3	D!D9910
RCEP D	2023	2023	24,5	D!E9910
RCEP D	2024	2024	21,8	D!F9910
RCEP D	2025	2025	19,1	D!G9910
RCEP D	2026	2026	16,4	D!H9910
RCEP D	2027	2027	13,6	D!I9910
RCEP E	2022	2022	27	E!D9914
RCEP E	2023	2023	24	E!E9914
RCEP E	2024	2024	21	E!F9914
RCEP E	2025	2025	18	E!G9914
RCEP E	2026	2026	15	E!H9914
RCEP E	2027	2027	12	E!I9914
RCEP F	2022	2022	27	F!D9911
RCEP F	2023	2023	24	F!E9911
RCEP F	2024	2024	21	F!F9911
RCEP F	2025	2025	18	F!G9911
RCEP F	2026	2026	15	F!H9911
RCEP F	2027	2027	12	F!I9911

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	27	VI!F9164
VIFTA	2025	2025	24	VI!G9164
VIFTA	2026	2026	21	VI!H9164
VIFTA	2027	2027	18	VI!I9164

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
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 6914.90.00. 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 6914.90.00 was checked against BT2026 (cell BT2026!N10395), 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.