Vietnam Tariff Intelligence

HS 6804.22.00 detail

HS code	6804.22.00
Description	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials / - Other millstones, grindstones, grinding wheels and the like: / - - Of other agglomerated abrasives or of ceramics
Unit	kg
Generated	03/11/2026 04:45:25
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/68042200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10174
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N10174
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10174
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	0%	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
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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)		0	AC!E9668
ATIGA	2022	2022	0	AT!E9619
ATIGA	2023	2023	0	AT!F9619
ATIGA	2024	2024	0	AT!G9619
ATIGA	2025	2025	0	AT!H9619
ATIGA	2026	2026	0	AT!I9619
ATIGA	2027	2027	0	AT!J9619
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9671
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9671
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9671
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9671

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9671
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9671
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9672
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9672
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9672
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9672
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9672
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9672
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9673
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9625
AIFTA	30/12/2022	2022	0	AI!F9631
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9631
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9631
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9631
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9631
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9631
VKFTA	2022	2022	0	VK!E9656
VKFTA	2023	2023	0	VK!F9656
VKFTA	2024	2024	0	VK!G9656
VKFTA	2025	2025	0	VK!H9656
VKFTA	2026	2026	0	VK!I9656
VKFTA	2027	2027	0	VK!J9656
VCFTA	2022	2022	5	VC!D9703
VCFTA	2023	2023	5	VC!E9703
VCFTA	2024	2024	0	VC!F9703
VCFTA	2025	2025	0	VC!G9703

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H9703
VCFTA	2027	2027	0	VC!I9703
VN-EAEU	2022	2022	0	EAV!D9682
VN-EAEU	2023	2023	0	EAV!E9682
VN-EAEU	2024	2024	0	EAV!F9682
VN-EAEU	2025	2025	0	EAV!G9682
VN-EAEU	2026	2026	0	EAV!H9682
VN-EAEU	2027	2027	0	EAV!I9682
AHKFTA	2022	2022	*	AKH!D9694
AHKFTA	2023	2023	*	AKH!E9694
AHKFTA	2024	2024	*	AKH!F9694
AHKFTA	2025	2025	*	AKH!G9694
AHKFTA	2026	2026	*	AKH!H9694
AHKFTA	2027	2027	*	AKH!I9694
EVFTA	2022	2022	10	EV-NK!D9705
EVFTA	2023	2023	6,6	EV-NK!E9705
EVFTA	2024	2024	3,3	EV-NK!F9705
EVFTA	2025	2025	0	EV-NK!G9705
EVFTA	2026	2026	0	EV-NK!H9705
EVFTA	2027	2027	0	EV-NK!I9705
UKVFTA	2022	2022	10	UKV!D9704
UKVFTA	2023	2023	6,6	UKV!E9704
UKVFTA	2024	2024	3,3	UKV!F9704
UKVFTA	2025	2025	0	UKV!G9704
UKVFTA	2026	2026	0	UKV!H9704
UKVFTA	2027	2027	0	UKV!I9704

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9651
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9651
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9651
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9651
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9651
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9651
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9651
RCEP A	2022	2022	20	RCEPT-A!D9688
RCEP A	2023	2023	20	RCEPT-A!E9688
RCEP A	2024	2024	20	RCEPT-A!F9688
RCEP A	2025	2025	20	RCEPT-A!G9688
RCEP A	2026	2026	20	RCEPT-A!H9688
RCEP A	2027	2027	20	RCEPT-A!I9688
RCEP B	2022	2022	20	B!D9688
RCEP B	2023	2023	20	B!E9688
RCEP B	2024	2024	20	B!F9688
RCEP B	2025	2025	20	B!G9688
RCEP B	2026	2026	20	B!H9688
RCEP B	2027	2027	20	B!I9688
RCEP C	2022	2022	20	C!D9688
RCEP C	2023	2023	20	C!E9688
RCEP C	2024	2024	20	C!F9688
RCEP C	2025	2025	20	C!G9688
RCEP C	2026	2026	20	C!H9688
RCEP C	2027	2027	20	C!I9688
RCEP D	2022	2022	20	D!D9687

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E9687
RCEP D	2024	2024	20	D!F9687
RCEP D	2025	2025	20	D!G9687
RCEP D	2026	2026	20	D!H9687
RCEP D	2027	2027	20	D!I9687
RCEP E	2022	2022	20	E!D9691
RCEP E	2023	2023	20	E!E9691
RCEP E	2024	2024	20	E!F9691
RCEP E	2025	2025	20	E!G9691
RCEP E	2026	2026	20	E!H9691
RCEP E	2027	2027	20	E!I9691
RCEP F	2022	2022	20	F!D9688
RCEP F	2023	2023	20	F!E9688
RCEP F	2024	2024	20	F!F9688
RCEP F	2025	2025	20	F!G9688
RCEP F	2026	2026	20	F!H9688
RCEP F	2027	2027	20	F!I9688
VIFTA	2024	2024	16	VI!F8964
VIFTA	2025	2025	12	VI!G8964
VIFTA	2026	2026	8	VI!H8964
VIFTA	2027	2027	4	VI!I8964

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) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 6804.22.00. 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 20% for 6804.22.00 was checked against BT2026 (cell BT2026!N10174), 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.