Vietnam Tariff Intelligence

HS 6807.90.10 detail

HS code	6807.90.10
Description	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) / - Other: / - - Tiles
Unit	kg
Generated	06/11/2026 04:30:03
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/68079010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10188
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10188
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10188
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	2.9	2.9%	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!E9685
ATIGA	2022	2022	0	AT!E9636

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9636
ATIGA	2024	2024	0	AT!G9636
ATIGA	2025	2025	0	AT!H9636
ATIGA	2026	2026	0	AT!I9636
ATIGA	2027	2027	0	AT!J9636
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9688
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9688
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9688
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9688
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9688
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9688
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9689
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9689
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9689
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9689
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9689
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9689
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9690
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9642
AIFTA	30/12/2022	2022	0	AI!F9648
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9648
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9648
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9648
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9648
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9648
VKFTA	2022	2022	0	VK!E9673

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9673
VKFTA	2024	2024	0	VK!G9673
VKFTA	2025	2025	0	VK!H9673
VKFTA	2026	2026	0	VK!I9673
VKFTA	2027	2027	0	VK!J9673
VCFTA	2022	2022	5	VC!D9720
VCFTA	2023	2023	5	VC!E9720
VCFTA	2024	2024	0	VC!F9720
VCFTA	2025	2025	0	VC!G9720
VCFTA	2026	2026	0	VC!H9720
VCFTA	2027	2027	0	VC!I9720
VN-EAEU	2022	2022	0	EAV!D9699
VN-EAEU	2023	2023	0	EAV!E9699
VN-EAEU	2024	2024	0	EAV!F9699
VN-EAEU	2025	2025	0	EAV!G9699
VN-EAEU	2026	2026	0	EAV!H9699
VN-EAEU	2027	2027	0	EAV!I9699
AHKFTA	2022	2022	0	AKH!D9711
AHKFTA	2023	2023	0	AKH!E9711
AHKFTA	2024	2024	0	AKH!F9711
AHKFTA	2025	2025	0	AKH!G9711
AHKFTA	2026	2026	0	AKH!H9711
AHKFTA	2027	2027	0	AKH!I9711
EVFTA	2022	2022	2,5	EV-NK!D9722
EVFTA	2023	2023	1,6	EV-NK!E9722
EVFTA	2024	2024	0,8	EV-NK!F9722

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9722
EVFTA	2026	2026	0	EV-NK!H9722
EVFTA	2027	2027	0	EV-NK!I9722
UKVFTA	2022	2022	2,5	UKV!D9721
UKVFTA	2023	2023	1,6	UKV!E9721
UKVFTA	2024	2024	0,8	UKV!F9721
UKVFTA	2025	2025	0	UKV!G9721
UKVFTA	2026	2026	0	UKV!H9721
UKVFTA	2027	2027	0	UKV!I9721
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9668
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9668
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9668
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9668
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9668
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9668
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9668
RCEP A	2022	2022	0	RCEPT-A!D9705
RCEP A	2023	2023	0	RCEPT-A!E9705
RCEP A	2024	2024	0	RCEPT-A!F9705
RCEP A	2025	2025	0	RCEPT-A!G9705
RCEP A	2026	2026	0	RCEPT-A!H9705
RCEP A	2027	2027	0	RCEPT-A!I9705
RCEP B	2022	2022	0	B!D9705
RCEP B	2023	2023	0	B!E9705
RCEP B	2024	2024	0	B!F9705
RCEP B	2025	2025	0	B!G9705

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9705
RCEP B	2027	2027	0	B!I9705
RCEP C	2022	2022	0	C!D9705
RCEP C	2023	2023	0	C!E9705
RCEP C	2024	2024	0	C!F9705
RCEP C	2025	2025	0	C!G9705
RCEP C	2026	2026	0	C!H9705
RCEP C	2027	2027	0	C!I9705
RCEP D	2022	2022	0	D!D9704
RCEP D	2023	2023	0	D!E9704
RCEP D	2024	2024	0	D!F9704
RCEP D	2025	2025	0	D!G9704
RCEP D	2026	2026	0	D!H9704
RCEP D	2027	2027	0	D!I9704
RCEP E	2022	2022	0	E!D9708
RCEP E	2023	2023	0	E!E9708
RCEP E	2024	2024	0	E!F9708
RCEP E	2025	2025	0	E!G9708
RCEP E	2026	2026	0	E!H9708
RCEP E	2027	2027	0	E!I9708
RCEP F	2022	2022	0	F!D9705
RCEP F	2023	2023	0	F!E9705
RCEP F	2024	2024	0	F!F9705
RCEP F	2025	2025	0	F!G9705
RCEP F	2026	2026	0	F!H9705
RCEP F	2027	2027	0	F!I9705

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F8978
VIFTA	2025	2025	3.6	VI!G8978
VIFTA	2026	2026	2.9	VI!H8978
VIFTA	2027	2027	2.1	VI!I8978

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6807.90 has 2 lines; 6807.90.10 is distinguished from its siblings by: Tiles.	6807.90.90 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 6807.90.10. 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 5% for 6807.90.10 was checked against BT2026 (cell BT2026!N10188), 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.