Vietnam Tariff Intelligence

HS 6807.90.90 detail

HS code	6807.90.90
Description	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) / - Other: / - - Other
Unit	kg
Generated	10/11/2026 22:12:14
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/68079090/

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!K10189
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10189
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10189
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!E9686
ATIGA	2022	2022	0	AT!E9637

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F9637
ATIGA	2024	2024	0	AT!G9637
ATIGA	2025	2025	0	AT!H9637
ATIGA	2026	2026	0	AT!I9637
ATIGA	2027	2027	0	AT!J9637
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9689
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9689
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9689
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9689
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9689
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9689
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9690
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9690
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9690
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9690
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9690
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9690
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9691
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9643
AIFTA	30/12/2022	2022	0	AI!F9649
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9649
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9649
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9649
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9649
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9649
VKFTA	2022	2022	0	VK!E9674

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F9674
VKFTA	2024	2024	0	VK!G9674
VKFTA	2025	2025	0	VK!H9674
VKFTA	2026	2026	0	VK!I9674
VKFTA	2027	2027	0	VK!J9674
VCFTA	2022	2022	5	VC!D9721
VCFTA	2023	2023	5	VC!E9721
VCFTA	2024	2024	0	VC!F9721
VCFTA	2025	2025	0	VC!G9721
VCFTA	2026	2026	0	VC!H9721
VCFTA	2027	2027	0	VC!I9721
VN-EAEU	2022	2022	0	EAV!D9700
VN-EAEU	2023	2023	0	EAV!E9700
VN-EAEU	2024	2024	0	EAV!F9700
VN-EAEU	2025	2025	0	EAV!G9700
VN-EAEU	2026	2026	0	EAV!H9700
VN-EAEU	2027	2027	0	EAV!I9700
AHKFTA	2022	2022	0	AKH!D9712
AHKFTA	2023	2023	0	AKH!E9712
AHKFTA	2024	2024	0	AKH!F9712
AHKFTA	2025	2025	0	AKH!G9712
AHKFTA	2026	2026	0	AKH!H9712
AHKFTA	2027	2027	0	AKH!I9712
EVFTA	2022	2022	2,5	EV-NK!D9723
EVFTA	2023	2023	1,6	EV-NK!E9723
EVFTA	2024	2024	0,8	EV-NK!F9723

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G9723
EVFTA	2026	2026	0	EV-NK!H9723
EVFTA	2027	2027	0	EV-NK!I9723
UKVFTA	2022	2022	2,5	UKV!D9722
UKVFTA	2023	2023	1,6	UKV!E9722
UKVFTA	2024	2024	0,8	UKV!F9722
UKVFTA	2025	2025	0	UKV!G9722
UKVFTA	2026	2026	0	UKV!H9722
UKVFTA	2027	2027	0	UKV!I9722
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9669
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9669
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9669
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9669
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9669
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9669
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9669
RCEP A	2022	2022	0	RCEPT-A!D9706
RCEP A	2023	2023	0	RCEPT-A!E9706
RCEP A	2024	2024	0	RCEPT-A!F9706
RCEP A	2025	2025	0	RCEPT-A!G9706
RCEP A	2026	2026	0	RCEPT-A!H9706
RCEP A	2027	2027	0	RCEPT-A!I9706
RCEP B	2022	2022	0	B!D9706
RCEP B	2023	2023	0	B!E9706
RCEP B	2024	2024	0	B!F9706
RCEP B	2025	2025	0	B!G9706

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H9706
RCEP B	2027	2027	0	B!I9706
RCEP C	2022	2022	0	C!D9706
RCEP C	2023	2023	0	C!E9706
RCEP C	2024	2024	0	C!F9706
RCEP C	2025	2025	0	C!G9706
RCEP C	2026	2026	0	C!H9706
RCEP C	2027	2027	0	C!I9706
RCEP D	2022	2022	0	D!D9705
RCEP D	2023	2023	0	D!E9705
RCEP D	2024	2024	0	D!F9705
RCEP D	2025	2025	0	D!G9705
RCEP D	2026	2026	0	D!H9705
RCEP D	2027	2027	0	D!I9705
RCEP E	2022	2022	0	E!D9709
RCEP E	2023	2023	0	E!E9709
RCEP E	2024	2024	0	E!F9709
RCEP E	2025	2025	0	E!G9709
RCEP E	2026	2026	0	E!H9709
RCEP E	2027	2027	0	E!I9709
RCEP F	2022	2022	0	F!D9706
RCEP F	2023	2023	0	F!E9706
RCEP F	2024	2024	0	F!F9706
RCEP F	2025	2025	0	F!G9706
RCEP F	2026	2026	0	F!H9706
RCEP F	2027	2027	0	F!I9706

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F8979
VIFTA	2025	2025	3.6	VI!G8979
VIFTA	2026	2026	2.9	VI!H8979
VIFTA	2027	2027	2.1	VI!I8979

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; 6807.90.90 is distinguished from its siblings by: Other.	6807.90.10 Tiles	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 6807.90.90. 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 6807.90.90 was checked against BT2026 (cell BT2026!N10189), 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.