Vietnam Tariff Intelligence

HS 6813.81.00 detail

HS code	6813.81.00
Description	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials / - Not containing asbestos: / - - Brake linings and pads
Unit	kg
Generated	05/11/2026 17:38:22
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/68138100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10261
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N10261
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10261
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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	5.7	5.7%	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!E9764

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9715
ATIGA	2023	2023	0	AT!F9715
ATIGA	2024	2024	0	AT!G9715
ATIGA	2025	2025	0	AT!H9715
ATIGA	2026	2026	0	AT!I9715
ATIGA	2027	2027	0	AT!J9715
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9767
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9767
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9767
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9767
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9767
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9767
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9768
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9768
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9768
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9768
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9768
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9768
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9769
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9721
AIFTA	30/12/2022	2022	0	AI!F9727
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9727
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9727
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9727
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9727
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9727

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9752
VKFTA	2023	2023	0	VK!F9752
VKFTA	2024	2024	0	VK!G9752
VKFTA	2025	2025	0	VK!H9752
VKFTA	2026	2026	0	VK!I9752
VKFTA	2027	2027	0	VK!J9752
VCFTA	2022	2022	2	VC!D9799
VCFTA	2023	2023	1	VC!E9799
VCFTA	2024	2024	0	VC!F9799
VCFTA	2025	2025	0	VC!G9799
VCFTA	2026	2026	0	VC!H9799
VCFTA	2027	2027	0	VC!I9799
VN-EAEU	2022	2022	0	EAV!D9778
VN-EAEU	2023	2023	0	EAV!E9778
VN-EAEU	2024	2024	0	EAV!F9778
VN-EAEU	2025	2025	0	EAV!G9778
VN-EAEU	2026	2026	0	EAV!H9778
VN-EAEU	2027	2027	0	EAV!I9778
AHKFTA	2022	2022	0	AKH!D9790
AHKFTA	2023	2023	0	AKH!E9790
AHKFTA	2024	2024	0	AKH!F9790
AHKFTA	2025	2025	0	AKH!G9790
AHKFTA	2026	2026	0	AKH!H9790
AHKFTA	2027	2027	0	AKH!I9790
EVFTA	2022	2022	5	EV-NK!D9801
EVFTA	2023	2023	3,3	EV-NK!E9801

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F9801
EVFTA	2025	2025	0	EV-NK!G9801
EVFTA	2026	2026	0	EV-NK!H9801
EVFTA	2027	2027	0	EV-NK!I9801
UKVFTA	2022	2022	5	UKV!D9800
UKVFTA	2023	2023	3,3	UKV!E9800
UKVFTA	2024	2024	1,6	UKV!F9800
UKVFTA	2025	2025	0	UKV!G9800
UKVFTA	2026	2026	0	UKV!H9800
UKVFTA	2027	2027	0	UKV!I9800
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9747
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9747
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9747
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9747
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9747
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9747
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9747
RCEP A	2022	2022	0	RCEPT-A!D9784
RCEP A	2023	2023	0	RCEPT-A!E9784
RCEP A	2024	2024	0	RCEPT-A!F9784
RCEP A	2025	2025	0	RCEPT-A!G9784
RCEP A	2026	2026	0	RCEPT-A!H9784
RCEP A	2027	2027	0	RCEPT-A!I9784
RCEP B	2022	2022	0	B!D9784
RCEP B	2023	2023	0	B!E9784
RCEP B	2024	2024	0	B!F9784

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9784
RCEP B	2026	2026	0	B!H9784
RCEP B	2027	2027	0	B!I9784
RCEP C	2022	2022	0	C!D9784
RCEP C	2023	2023	0	C!E9784
RCEP C	2024	2024	0	C!F9784
RCEP C	2025	2025	0	C!G9784
RCEP C	2026	2026	0	C!H9784
RCEP C	2027	2027	0	C!I9784
RCEP D	2022	2022	0	D!D9783
RCEP D	2023	2023	0	D!E9783
RCEP D	2024	2024	0	D!F9783
RCEP D	2025	2025	0	D!G9783
RCEP D	2026	2026	0	D!H9783
RCEP D	2027	2027	0	D!I9783
RCEP E	2022	2022	0	E!D9787
RCEP E	2023	2023	0	E!E9787
RCEP E	2024	2024	0	E!F9787
RCEP E	2025	2025	0	E!G9787
RCEP E	2026	2026	0	E!H9787
RCEP E	2027	2027	0	E!I9787
RCEP F	2022	2022	0	F!D9784
RCEP F	2023	2023	0	F!E9784
RCEP F	2024	2024	0	F!F9784
RCEP F	2025	2025	0	F!G9784
RCEP F	2026	2026	0	F!H9784

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9784
VIFTA	2024	2024	8.6	VI!F9051
VIFTA	2025	2025	7.1	VI!G9051
VIFTA	2026	2026	5.7	VI!H9051
VIFTA	2027	2027	4.3	VI!I9051

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 6813.81.00. 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 10% for 6813.81.00 was checked against BT2026 (cell BT2026!N10261), 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.