Vietnam Tariff Intelligence

HS 6902.20.00 detail

HS code	6902.20.00
Description	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths / - Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products
Unit	kg/chiếc
Generated	08/11/2026 05:54:55
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/69022000/

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!K10307
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N10307
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10307
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
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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)		5	AC!E9794

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9745
ATIGA	2023	2023	0	AT!F9745
ATIGA	2024	2024	0	AT!G9745
ATIGA	2025	2025	0	AT!H9745
ATIGA	2026	2026	0	AT!I9745
ATIGA	2027	2027	0	AT!J9745
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9797
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9797
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9797
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9797
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9797
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9797
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9798
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9798
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9798
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9798
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9798
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9798
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9799
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9751
AIFTA	30/12/2022	2022	5	AI!F9757
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9757
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9757
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9757
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9757
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9757

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9782
VKFTA	2023	2023	0	VK!F9782
VKFTA	2024	2024	0	VK!G9782
VKFTA	2025	2025	0	VK!H9782
VKFTA	2026	2026	0	VK!I9782
VKFTA	2027	2027	0	VK!J9782
VCFTA	2022	2022	5	VC!D9829
VCFTA	2023	2023	5	VC!E9829
VCFTA	2024	2024	0	VC!F9829
VCFTA	2025	2025	0	VC!G9829
VCFTA	2026	2026	0	VC!H9829
VCFTA	2027	2027	0	VC!I9829
VN-EAEU	2022	2022	0	EAV!D9808
VN-EAEU	2023	2023	0	EAV!E9808
VN-EAEU	2024	2024	0	EAV!F9808
VN-EAEU	2025	2025	0	EAV!G9808
VN-EAEU	2026	2026	0	EAV!H9808
VN-EAEU	2027	2027	0	EAV!I9808
AHKFTA	2022	2022	10	AKH!D9820
AHKFTA	2023	2023	10	AKH!E9820
AHKFTA	2024	2024	10	AKH!F9820
AHKFTA	2025	2025	10	AKH!G9820
AHKFTA	2026	2026	10	AKH!H9820
AHKFTA	2027	2027	10	AKH!I9820
EVFTA	2022	2022	6,2	EV-NK!D9831
EVFTA	2023	2023	5	EV-NK!E9831

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,7	EV-NK!F9831
EVFTA	2025	2025	2,5	EV-NK!G9831
EVFTA	2026	2026	1,2	EV-NK!H9831
EVFTA	2027	2027	0	EV-NK!I9831
UKVFTA	2022	2022	6,2	UKV!D9830
UKVFTA	2023	2023	5	UKV!E9830
UKVFTA	2024	2024	3,7	UKV!F9830
UKVFTA	2025	2025	2,5	UKV!G9830
UKVFTA	2026	2026	1,2	UKV!H9830
UKVFTA	2027	2027	0	UKV!I9830
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9777
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9777
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9777
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9777
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9777
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9777
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9777
RCEP A	2022	2022	9,3	RCEPT-A!D9814
RCEP A	2023	2023	8,7	RCEPT-A!E9814
RCEP A	2024	2024	8	RCEPT-A!F9814
RCEP A	2025	2025	7,3	RCEPT-A!G9814
RCEP A	2026	2026	6,7	RCEPT-A!H9814
RCEP A	2027	2027	6	RCEPT-A!I9814
RCEP B	2022	2022	9,3	B!D9814
RCEP B	2023	2023	8,7	B!E9814
RCEP B	2024	2024	8	B!F9814

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	7,3	B!G9814
RCEP B	2026	2026	6,7	B!H9814
RCEP B	2027	2027	6	B!I9814
RCEP C	2022	2022	10	C!D9814
RCEP C	2023	2023	10	C!E9814
RCEP C	2024	2024	10	C!F9814
RCEP C	2025	2025	10	C!G9814
RCEP C	2026	2026	10	C!H9814
RCEP C	2027	2027	10	C!I9814
RCEP D	2022	2022	9,4	D!D9813
RCEP D	2023	2023	8,8	D!E9813
RCEP D	2024	2024	8,1	D!F9813
RCEP D	2025	2025	7,5	D!G9813
RCEP D	2026	2026	6,9	D!H9813
RCEP D	2027	2027	6,3	D!I9813
RCEP E	2022	2022	9,3	E!D9817
RCEP E	2023	2023	8,7	E!E9817
RCEP E	2024	2024	8	E!F9817
RCEP E	2025	2025	7,3	E!G9817
RCEP E	2026	2026	6,7	E!H9817
RCEP E	2027	2027	6	E!I9817
RCEP F	2022	2022	9,3	F!D9814
RCEP F	2023	2023	8,7	F!E9814
RCEP F	2024	2024	8	F!F9814
RCEP F	2025	2025	7,3	F!G9814
RCEP F	2026	2026	6,7	F!H9814

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I9814
VIFTA	2024	2024	10	VI!F9078
VIFTA	2025	2025	10	VI!G9078
VIFTA	2026	2026	10	VI!H9078
VIFTA	2027	2027	10	VI!I9078

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%, VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 6902.20.00. 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 6902.20.00 was checked against BT2026 (cell BT2026!N10307), 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 hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.