

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes

1. This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Vietnam Customs Tariff Schedule - 2024

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																			VAT (%)
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III	IV	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially colored granules, chippings and powder, of natural stone (including slate).																					
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg/m ³	20	30	0	8	0	0	TH	0	TH	0	0	0	0	0	3,3	3,3	0	0	0	10
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:																					
6802.21.00	- - Marble, travertine and alabaster	kg/m ³	12	18	0	5	0	0	KH, TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

6802.23.00	-- Granite	kg/m ³	12	18	0	5	0	0	KH, ID, TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.29	-- Other stones:																					
6802.29.10	--- Other calcareous stone	kg/m ³	12	18	0	4	0	0	TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.29.90	--- Other	kg/m ³	12	18	0	5	0	0	TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
	- Other:																					
6802.91	- - Marble, travertine and alabaster:																					
6802.91.10	--- Marble	kg/m ³	12	18	0	4	0	0	KH, TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.91.90	--- Other	kg/m ³	12	18	0	4	0	0	KH, TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.92.00	-- Other calcareous stone	kg/m ³	20	30	0	8	0	0	TH	0	TH	0	0	0	0	0	3,3	3,3	0	0	0	10
6802.93	-- Granite:																					
6802.93.10	--- Polished slabs	kg/m ³	12	18	0	5	0	0	TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.93.90	--- Other	kg/m ³	12	18	0	5	0	0	TH	0	TH	0	0	0	0	0	1,6	1,6	0	0	0	10
6802.99.00	-- Other stone	kg/m ³	20	30	0	8	0	0	TH	0	TH	0	0	0	0	0	3,3	3,3	0	0	0	10
6803.00.00	Worked slate and articles of slate or agglomerated slate.	kg/m ³	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
68.04	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.																					
6804.10.00	- Millstones and grindstones for	kg	20	30	0	8	0	0	KH	0		0	0	0	0	0	3,3	3,3	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

	milling, grinding or pulping																					
	- Other millstones, grindstones, grinding wheels and the like:																					
6804.21.00	- - Of agglomerated synthetic of natural diamond	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
6804.22.00	- - Of other agglomerated abrasives or of ceramics	kg	20	30	0	*	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6804.23.00	- - Of natural stone	kg	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6804.30.00	- Hand sharpening or polishing stones	kg	20	30	0	*	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
68.05	Natural or artificial abrasive powder or grain, on a base of textile materials, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.																					
6805.10.00	- On a base of woven textile fabric only	kg	10	15	0	0	0	0	KH	0	MM	0	0	0	0	0	1,6	1,6	0	0	0	10
6805.20.00	- - On a base of paper or paperboard only	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6805.30.00	- On a base of other materials	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12, or of chapter 69.																					
6806.10.00	- Slag wool, rock wool and similar mineral wools (including	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

	intermixtures thereof), in bulk, sheets or rolls																				
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
6806.90.00	- Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
68.07	Articles of asphalt or of similar materials (for example, petroleum bitumen, or coal tar pitch).																				
6807.10.00	- In rolls	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
6807.90	- Other:																				
6807.90.10	- - Tiles	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
6807.90.90	- - Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fiber, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.																				
6808.00.20	- Roofing tiles	kg/m ² /unit	30	45	0	12	0	0	0	0	0	0	0	0	0	5	5	2,7	0	0	10
6808.00.40	- Other tiles	kg/m ² /unit	30	45	0	12	0	0	0	0	0	0	0	0	0	5	5	2,7	0	0	10
	- Other:																				
6808.00.91	- - Of vegetable fiber	kg/m ² /unit	30	45	0	12	0	0	0	0	0	0	0	0	0	5	5	2,7	0	0	10
6808.00.99	- - Other	kg/m ² /unit	30	45	0	12	0	0	0	0	0	0	0	0	0	5	5	2,7	0	0	10
68.09	Articles of plaster or of compositions based on plaster.																				

Vietnam Customs Tariff Schedule - 2024

	- Boards, sheets, panels, tiles and similar articles, not ornamented:																					
6809.11.00	- - Faced or reinforced with paper or paperboard only	kg/m ² /unit	30	45	0	12	6	0		0		0	0	0	0	0	5	5	2,7	0	0	10
6809.19	- - Other:																					
6809.19.10	- - Tiles	kg/m ² /unit	30	45	0	12	6	0		0		0	0	0	0	0	5	5	2,7	0	0	10
6809.19.90	- - - Other	kg/m ² /unit	30	45	0	12	6	0		0		0	0	0	0	0	5	5	2,7	0	0	10
6809.90	- Other articles:																					
6809.90.10	- - Dental moulds of plaster	kg/m ² /unit	10	15	0	4	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6809.90.90	- - Other	kg/m ² /unit	30	45	0	12	0	0		0		0	0	0	0	0	5	5	2,7	0	0	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.																					
	- Tiles, flagstones, bricks and similar articles:																					
6810.11.00	- - Building blocks and bricks	kg/m ² /unit	35	52.5	0	14	24	0	KH	0		0	0	0	0	0	5,8	5,8	3,2	0	0	10
6810.19	- - Other:																					
6810.19.10	- - - Tiles	kg/m ² /unit	35	52.5	0	14	0	0	KH	0		0	0	0	0	0	5,8	5,8	3,2	0	0	10
6810.19.90	- - - Other	kg/m ² /unit	35	52.5	0	14	0	0	KH	0		0	0	0	0	0	5,8	5,8	3,2	0	0	10
	- Other articles:																					
6810.91	- - Prefabricated structural components for building or civil engineering:																					
6810.91.10	- - - Building piles of concrete	kg/m ² /unit	35	52.5	0	14	6	0	KH	5		5	0	0	0	5	5,8	5,8	3,2	0	0	10
6810.91.90	- - - Other	kg/m ² /unit	35	52.5	0	14	6	0	KH	5		5	0	0	0	5	5,8	5,8	3,2	0	0	10
6810.99.00	- - Other	kg/m ² /unit	35	52.5	0	14	6	0		0		0	0	0	0	0	5,8	5,8	0	0	0	10
68.11	Articles of asbestos-cement, of cellulose fiber-cement or the like																					

Vietnam Customs Tariff Schedule - 2024

6811.40	- Containing asbestos:																					
6811.40.10	- - Corrugated sheets	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
	- - Other sheets, panels, tiles and similar articles:																					
6811.40.21	- - - Floor or wall tiles containing plastics	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.22	- - - For roofing, facing or partitioning	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.29	- - - Other	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.30	- - Tubes or pipes	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.40	- - Tube or pipe fittings	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.50	- - Other articles, of a kind used for building construction	kg/m ² /unit	15	22.5	0	6	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.40.90	- - Other	kg/m ² /unit	15	22.5	0	6	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
	- Not containing asbestos:																					
6811.81.00	- - Corrugated sheets	kg/m ² /unit	20	30	0	8	0	0	KH, MM	0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.82	- - Other sheets, panels, tiles and similar articles:																					
6811.82.10	- - - Floor or wall tiles containing plastics	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.82.20	- - - For roofing, facing or partitioning	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.82.90	- - - Other	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.89	- - Other articles:																					
6811.89.10	- - - Tubes or pipes	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.89.20	- - - Tubes or pipe fittings	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
6811.89.30	- - - Other articles, of a kind	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

	used for building construction																					
6811.89.90	- - - Other	kg/m ² /unit	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
68.12	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.																					
6812.80	- Of crocidolite:																					
6812.80.20	- - Clothing	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6812.80.30	- - Paper, milboard and felt	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6812.80.50	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6812.80.90	- - Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
	- Other:																					
6812.91	- - Clothing, clothing accessories, footwear and headgear:																					
6812.91.10	- - - Clothing	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6812.91.90	- - - Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
6812.99	- - Other:																					
6812.99.20	- - - Floor or wall tiles	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

6812.99.30	- - - Paper, millboard and felt	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6812.99.40	- - - Compressed asbestos fiber jointing, in sheets or rolls	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
	- - - Other, fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:																					
6812.99.51	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6812.99.59	- - - - Other	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6812.99.90	- - - Other	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
68.13	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.																					
6813.20	- Containing asbestos:																					
6813.20.10	- - Brake linings and pads	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6813.20.90	- - Other	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
	- Not containing asbestos:																					
6813.81.00	- - Brake linings and pads	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

6813.89.00	-- Other	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.																					
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6814.90.00	- Other	kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
68.15	Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included.																					
	- Carbon fibers; articles of carbon fibers for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:																					
6815.11.00	-- Carbon fibers	kg	12	18	0	0	0	0	0	0	0	0	0	0	0	0	1,6	1,6	0	0	0	10
6815.12.00	-- Fabrics of carbon fibers	kg	15	22.5	0	6	0	0	0	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
6815.13	- - Other articles of carbon fibers																					
6815.13.10	- - - Yarn or thread	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
6815.13.90	- - - Other	kg	15	22.5	0	6	0	0	0	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10
6815.19	- - Other:																					
6815.19.10	- - - Yarn or thread	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0,8	0,8	0	0	0	10
6815.19.20	- - - Bricks, paving slabs, floor tiles and similar articles	kg/m ²	15	22.5	0	6	0	0	0	0	0	0	0	0	0	0	2,5	2,5	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

6815.19.90	- - - Other:	kg/unit	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
6815.20.00	- Articles of peat	kg	20	30	0	8	0	0		0		0	0	0	0	0	3,3	3,3	0	0	0	10
	- Other articles:																					
6815.91.00	- - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg/unit	KBTC	KBTC	0	0	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10
6815.99.00	- - Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10