Vietnam Tariff Intelligence

HS 9406.90.12 detail

HS code	9406.90.12
Description	Prefabricated buildings / - Other: / - - Greenhouses fitted with mechanical or thermal equipment: / - - - Of plastics
Unit	chiếc
Generated	09/11/2026 19:32:00
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://mail.vietnamtariff.com/hs-code/94069012/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18671
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18671
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18671
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
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
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
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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17980
ATIGA	2022	2022	0	AT!E17909

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17909
ATIGA	2024	2024	0	AT!G17909
ATIGA	2025	2025	0	AT!H17909
ATIGA	2026	2026	0	AT!I17909
ATIGA	2027	2027	0	AT!J17909
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17965
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17965
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17965
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17965
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17965
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17965
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17966
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17966
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17966
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17966
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17966
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17966
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17971
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17928
AIFTA	30/12/2022	2022	5	AI!F17923
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17923
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17923
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17923
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17923
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17923
VKFTA	2022	2022	5	VK!E17969

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F17969
VKFTA	2024	2024	5	VK!G17969
VKFTA	2025	2025	5	VK!H17969
VKFTA	2026	2026	5	VK!I17969
VKFTA	2027	2027	5	VK!J17969
VCFTA	2022	2022	4	VC!D18035
VCFTA	2023	2023	2	VC!E18035
VCFTA	2024	2024	0	VC!F18035
VCFTA	2025	2025	0	VC!G18035
VCFTA	2026	2026	0	VC!H18035
VCFTA	2027	2027	0	VC!I18035
VN-EAEU	2022	2022	0	EAV!D18009
VN-EAEU	2023	2023	0	EAV!E18009
VN-EAEU	2024	2024	0	EAV!F18009
VN-EAEU	2025	2025	0	EAV!G18009
VN-EAEU	2026	2026	0	EAV!H18009
VN-EAEU	2027	2027	0	EAV!I18009
AHKFTA	2022	2022	9	AKH!D18002
AHKFTA	2023	2023	6	AKH!E18002
AHKFTA	2024	2024	6	AKH!F18002
AHKFTA	2025	2025	3	AKH!G18002
AHKFTA	2026	2026	3	AKH!H18002
AHKFTA	2027	2027	0	AKH!I18002
EVFTA	2022	2022	3,7	EV-NK!D18032
EVFTA	2023	2023	0	EV-NK!E18032
EVFTA	2024	2024	0	EV-NK!F18032

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18032
EVFTA	2026	2026	0	EV-NK!H18032
EVFTA	2027	2027	0	EV-NK!I18032
UKVFTA	2022	2022	3,7	UKV!D18031
UKVFTA	2023	2023	0	UKV!E18031
UKVFTA	2024	2024	0	UKV!F18031
UKVFTA	2025	2025	0	UKV!G18031
UKVFTA	2026	2026	0	UKV!H18031
UKVFTA	2027	2027	0	UKV!I18031
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18125
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18125
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18125
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18125
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18125
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18125
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18125
RCEP A	2022	2022	14	RCEPT-A!D17994
RCEP A	2023	2023	13	RCEPT-A!E17994
RCEP A	2024	2024	12	RCEPT-A!F17994
RCEP A	2025	2025	11	RCEPT-A!G17994
RCEP A	2026	2026	10	RCEPT-A!H17994
RCEP A	2027	2027	9	RCEPT-A!I17994
RCEP B	2022	2022	14	B!D17994
RCEP B	2023	2023	13	B!E17994
RCEP B	2024	2024	12	B!F17994
RCEP B	2025	2025	11	B!G17994

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17994
RCEP B	2027	2027	9	B!I17994
RCEP C	2022	2022	14,3	C!D17992
RCEP C	2023	2023	13,5	C!E17992
RCEP C	2024	2024	12,8	C!F17992
RCEP C	2025	2025	12	C!G17992
RCEP C	2026	2026	11,3	C!H17992
RCEP C	2027	2027	10,5	C!I17992
RCEP D	2022	2022	15	D!D17991
RCEP D	2023	2023	15	D!E17991
RCEP D	2024	2024	15	D!F17991
RCEP D	2025	2025	15	D!G17991
RCEP D	2026	2026	15	D!H17991
RCEP D	2027	2027	15	D!I17991
RCEP E	2022	2022	15	E!D17995
RCEP E	2023	2023	15	E!E17995
RCEP E	2024	2024	15	E!F17995
RCEP E	2025	2025	15	E!G17995
RCEP E	2026	2026	15	E!H17995
RCEP E	2027	2027	15	E!I17995
RCEP F	2022	2022	14	F!D17994
RCEP F	2023	2023	13	F!E17994
RCEP F	2024	2024	12	F!F17994
RCEP F	2025	2025	11	F!G17994
RCEP F	2026	2026	10	F!H17994
RCEP F	2027	2027	9	F!I17994

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	13.5	VI!F16872
VIFTA	2025	2025	12	VI!G16872
VIFTA	2026	2026	10.5	VI!H16872
VIFTA	2027	2027	9	VI!I16872

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 3%, AIFTA 5%, AKFTA 5%, VKFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex F) 10%, RCEP (Annex C) 11.3%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, VIFTA 10.5%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9406.90 has 7 lines; 9406.90.12 is distinguished from its siblings by: Of plastics.	9406.90.11 Of iron or of steel; 9406.90.19 Other; 9406.90.20 Other, of plastics or of aluminium; 9406.90.30 Other, of iron or of steel; 9406.90.40 Other, of cement, of concrete or of artificial stone; 9406.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9406.90.12 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9406.90.12	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9406.90.12. 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 3% for 9406.90.12 was checked against BT2026 (cell BT2026!N18671), 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.