Vietnam Tariff Intelligence

HS 9406.90.20 detail

HS code	9406.90.20
Description	Prefabricated buildings / - Other: / - - Other, of plastics or of aluminium
Unit	chiếc
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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/94069020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18673
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18673
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18673
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
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
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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!E17982
ATIGA	2022	2022	0	AT!E17911

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17911
ATIGA	2024	2024	0	AT!G17911
ATIGA	2025	2025	0	AT!H17911
ATIGA	2026	2026	0	AT!I17911
ATIGA	2027	2027	0	AT!J17911
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17967
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17967
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17967
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17967
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17967
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17967
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17968
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17968
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17968
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17968
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17968
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17968
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17973
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17930
AIFTA	30/12/2022	2022	5	AI!F17925
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17925
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17925
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17925
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17925
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17925
VKFTA	2022	2022	5	VK!E17971

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F17971
VKFTA	2024	2024	5	VK!G17971
VKFTA	2025	2025	5	VK!H17971
VKFTA	2026	2026	5	VK!I17971
VKFTA	2027	2027	5	VK!J17971
VCFTA	2022	2022	4	VC!D18037
VCFTA	2023	2023	2	VC!E18037
VCFTA	2024	2024	0	VC!F18037
VCFTA	2025	2025	0	VC!G18037
VCFTA	2026	2026	0	VC!H18037
VCFTA	2027	2027	0	VC!I18037
VN-EAEU	2022	2022	0	EAV!D18011
VN-EAEU	2023	2023	0	EAV!E18011
VN-EAEU	2024	2024	0	EAV!F18011
VN-EAEU	2025	2025	0	EAV!G18011
VN-EAEU	2026	2026	0	EAV!H18011
VN-EAEU	2027	2027	0	EAV!I18011
AHKFTA	2022	2022	9	AKH!D18004
AHKFTA	2023	2023	6	AKH!E18004
AHKFTA	2024	2024	6	AKH!F18004
AHKFTA	2025	2025	3	AKH!G18004
AHKFTA	2026	2026	3	AKH!H18004
AHKFTA	2027	2027	0	AKH!I18004
EVFTA	2022	2022	3,7	EV-NK!D18034
EVFTA	2023	2023	0	EV-NK!E18034
EVFTA	2024	2024	0	EV-NK!F18034

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18034
EVFTA	2026	2026	0	EV-NK!H18034
EVFTA	2027	2027	0	EV-NK!I18034
UKVFTA	2022	2022	3,7	UKV!D18033
UKVFTA	2023	2023	0	UKV!E18033
UKVFTA	2024	2024	0	UKV!F18033
UKVFTA	2025	2025	0	UKV!G18033
UKVFTA	2026	2026	0	UKV!H18033
UKVFTA	2027	2027	0	UKV!I18033
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18127
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18127
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18127
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18127
RCEP A	2022	2022	14	RCEPT-A!D17996
RCEP A	2023	2023	13	RCEPT-A!E17996
RCEP A	2024	2024	12	RCEPT-A!F17996
RCEP A	2025	2025	11	RCEPT-A!G17996
RCEP A	2026	2026	10	RCEPT-A!H17996
RCEP A	2027	2027	9	RCEPT-A!I17996
RCEP B	2022	2022	14	B!D17996
RCEP B	2023	2023	13	B!E17996
RCEP B	2024	2024	12	B!F17996
RCEP B	2025	2025	11	B!G17996

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17996
RCEP B	2027	2027	9	B!I17996
RCEP C	2022	2022	14,3	C!D17994
RCEP C	2023	2023	13,5	C!E17994
RCEP C	2024	2024	12,8	C!F17994
RCEP C	2025	2025	12	C!G17994
RCEP C	2026	2026	11,3	C!H17994
RCEP C	2027	2027	10,5	C!I17994
RCEP D	2022	2022	15	D!D17993
RCEP D	2023	2023	15	D!E17993
RCEP D	2024	2024	15	D!F17993
RCEP D	2025	2025	15	D!G17993
RCEP D	2026	2026	15	D!H17993
RCEP D	2027	2027	15	D!I17993
RCEP E	2022	2022	15	E!D17997
RCEP E	2023	2023	15	E!E17997
RCEP E	2024	2024	15	E!F17997
RCEP E	2025	2025	15	E!G17997
RCEP E	2026	2026	15	E!H17997
RCEP E	2027	2027	15	E!I17997
RCEP F	2022	2022	14	F!D17996
RCEP F	2023	2023	13	F!E17996
RCEP F	2024	2024	12	F!F17996
RCEP F	2025	2025	11	F!G17996
RCEP F	2026	2026	10	F!H17996
RCEP F	2027	2027	9	F!I17996

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	13,5	VI!F16874
VIFTA	2025	2025	12	VI!G16874
VIFTA	2026	2026	10.5	VI!H16874
VIFTA	2027	2027	9	VI!I16874

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	RCEP (Annex D) 15%, RCEP (Annex E) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 9406.90.20 is distinguished from its siblings by: Other, of plastics or of aluminium.	9406.90.11 Of iron or of steel; 9406.90.12 Of plastics; 9406.90.19 Other; 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
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
HS-005	BLUE	Chapter 98 equivalent exists	9406.90.20 corresponds to Chapter 98 code 9841.30.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Bằng plastic hoặc bằng nhôm	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9406.90.20. 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 15% for 9406.90.20 was checked against BT2026 (cell BT2026!N18673), 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.