Vietnam Tariff Intelligence

HS 9406.90.90 detail

HS code	9406.90.90
Description	Prefabricated buildings / - Other: / - - Other
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/94069090/

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!K18676
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18676
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18676
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
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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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!E17985
ATIGA	2022	2022	0	AT!E17914

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17914
ATIGA	2024	2024	0	AT!G17914
ATIGA	2025	2025	0	AT!H17914
ATIGA	2026	2026	0	AT!I17914
ATIGA	2027	2027	0	AT!J17914
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17970
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17970
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17970
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17970
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17970
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17970
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17971
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17971
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17971
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17971
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17971
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17971
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17976
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17933
AIFTA	30/12/2022	2022	5	AI!F17928
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17928
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17928
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17928
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17928
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17928
VKFTA	2022	2022	3	VK!E17976

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	1,5	VK!F17976
VKFTA	2024	2024	0	VK!G17976
VKFTA	2025	2025	0	VK!H17976
VKFTA	2026	2026	0	VK!I17976
VKFTA	2027	2027	0	VK!J17976
VCFTA	2022	2022	4	VC!D18040
VCFTA	2023	2023	2	VC!E18040
VCFTA	2024	2024	0	VC!F18040
VCFTA	2025	2025	0	VC!G18040
VCFTA	2026	2026	0	VC!H18040
VCFTA	2027	2027	0	VC!I18040
VN-EAEU	2022	2022	0	EAV!D18014
VN-EAEU	2023	2023	0	EAV!E18014
VN-EAEU	2024	2024	0	EAV!F18014
VN-EAEU	2025	2025	0	EAV!G18014
VN-EAEU	2026	2026	0	EAV!H18014
VN-EAEU	2027	2027	0	EAV!I18014
AHKFTA	2022	2022	9	AKH!D18007
AHKFTA	2023	2023	6	AKH!E18007
AHKFTA	2024	2024	6	AKH!F18007
AHKFTA	2025	2025	3	AKH!G18007
AHKFTA	2026	2026	3	AKH!H18007
AHKFTA	2027	2027	0	AKH!I18007
EVFTA	2022	2022	3,7	EV-NK!D18037
EVFTA	2023	2023	0	EV-NK!E18037
EVFTA	2024	2024	0	EV-NK!F18037

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18037
EVFTA	2026	2026	0	EV-NK!H18037
EVFTA	2027	2027	0	EV-NK!I18037
UKVFTA	2022	2022	3,7	UKV!D18036
UKVFTA	2023	2023	0	UKV!E18036
UKVFTA	2024	2024	0	UKV!F18036
UKVFTA	2025	2025	0	UKV!G18036
UKVFTA	2026	2026	0	UKV!H18036
UKVFTA	2027	2027	0	UKV!I18036
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18130
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18130
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18130
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18130
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18130
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18130
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18130
RCEP A	2022	2022	13,5	RCEPT-A!D18001
RCEP A	2023	2023	12	RCEPT-A!E18001
RCEP A	2024	2024	10,5	RCEPT-A!F18001
RCEP A	2025	2025	9	RCEPT-A!G18001
RCEP A	2026	2026	7,5	RCEPT-A!H18001
RCEP A	2027	2027	6	RCEPT-A!I18001
RCEP B	2022	2022	13,5	B!D18001
RCEP B	2023	2023	12	B!E18001
RCEP B	2024	2024	10,5	B!F18001
RCEP B	2025	2025	9	B!G18001

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	7,5	B!H18001
RCEP B	2027	2027	6	B!I18001
RCEP C	2022	2022	13,5	C!D17999
RCEP C	2023	2023	12	C!E17999
RCEP C	2024	2024	10,5	C!F17999
RCEP C	2025	2025	9	C!G17999
RCEP C	2026	2026	7,5	C!H17999
RCEP C	2027	2027	6	C!I17999
RCEP D	2022	2022	13,6	D!D17998
RCEP D	2023	2023	12,3	D!E17998
RCEP D	2024	2024	10,9	D!F17998
RCEP D	2025	2025	9,5	D!G17998
RCEP D	2026	2026	8,2	D!H17998
RCEP D	2027	2027	6,8	D!I17998
RCEP E	2022	2022	13,5	E!D18002
RCEP E	2023	2023	12	E!E18002
RCEP E	2024	2024	10,5	E!F18002
RCEP E	2025	2025	9	E!G18002
RCEP E	2026	2026	7,5	E!H18002
RCEP E	2027	2027	6	E!I18002
RCEP F	2022	2022	13,5	F!D18001
RCEP F	2023	2023	12	F!E18001
RCEP F	2024	2024	10,5	F!F18001
RCEP F	2025	2025	9	F!G18001
RCEP F	2026	2026	7,5	F!H18001
RCEP F	2027	2027	6	F!I18001

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	12	VI!F16877
VIFTA	2025	2025	9	VI!G16877
VIFTA	2026	2026	6	VI!H16877
VIFTA	2027	2027	3	VI!I16877

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9406.90 has 7 lines; 9406.90.90 is distinguished from its siblings by: Other.	9406.90.11 Of iron or of steel; 9406.90.12 Of plastics; 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	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	9406.90.90 corresponds to Chapter 98 code 9841.50.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9406.90.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 9406.90.90 was checked against BT2026 (cell BT2026!N18676), 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.