Vietnam Tariff Intelligence

HS 9406.90.40 detail

HS code	9406.90.40
Description	Prefabricated buildings / - Other: / - - Other, of cement, of concrete or of artificial stone
Unit	chiếc
Generated	07/11/2026 14:10:13
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/94069040/

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!K18675
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18675
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18675
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)	10/7,5	10 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10/7,5	10 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	11,3/7,5	11,3 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	15/8,2	15 / 8,2 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	15/7,5	15 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	10/7,5	10 / 7,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VKFTA	5/0	5 / 0 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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!E17984
ATIGA	2022	2022	0	AT!E17913
ATIGA	2023	2023	0	AT!F17913
ATIGA	2024	2024	0	AT!G17913
ATIGA	2025	2025	0	AT!H17913
ATIGA	2026	2026	0	AT!I17913
ATIGA	2027	2027	0	AT!J17913
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17969
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17969
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17969

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17969
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17969
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17969
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17970
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17970
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17970
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17970
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17970
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17970
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17975
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17932
AIFTA	30/12/2022	2022	5	AI!F17927
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17927
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17927
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17927
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17927
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17927
VKFTA	2022	2022		VK!17973
VKFTA	2023	2023		VK!17973
VKFTA	2024	2024		VK!17973
VKFTA	2025	2025		VK!17973
VKFTA	2026	2026		VK!17973
VKFTA	2027	2027		VK!17973
VCFTA	2022	2022	4	VC!D18039
VCFTA	2023	2023	2	VC!E18039
VCFTA	2024	2024	0	VC!F18039

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G18039
VCFTA	2026	2026	0	VC!H18039
VCFTA	2027	2027	0	VC!I18039
VN-EAEU	2022	2022	0	EAV!D18013
VN-EAEU	2023	2023	0	EAV!E18013
VN-EAEU	2024	2024	0	EAV!F18013
VN-EAEU	2025	2025	0	EAV!G18013
VN-EAEU	2026	2026	0	EAV!H18013
VN-EAEU	2027	2027	0	EAV!I18013
AHKFTA	2022	2022	9	AKH!D18006
AHKFTA	2023	2023	6	AKH!E18006
AHKFTA	2024	2024	6	AKH!F18006
AHKFTA	2025	2025	3	AKH!G18006
AHKFTA	2026	2026	3	AKH!H18006
AHKFTA	2027	2027	0	AKH!I18006
EVFTA	2022	2022	3,7	EV-NK!D18036
EVFTA	2023	2023	0	EV-NK!E18036
EVFTA	2024	2024	0	EV-NK!F18036
EVFTA	2025	2025	0	EV-NK!G18036
EVFTA	2026	2026	0	EV-NK!H18036
EVFTA	2027	2027	0	EV-NK!I18036
UKVFTA	2022	2022	3,7	UKV!D18035
UKVFTA	2023	2023	0	UKV!E18035
UKVFTA	2024	2024	0	UKV!F18035
UKVFTA	2025	2025	0	UKV!G18035
UKVFTA	2026	2026	0	UKV!H18035

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I18035
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18129
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18129
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18129
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18129
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18129
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18129
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18129
RCEP A	2022	2022		RCEPT-A!17998
RCEP A	2023	2023		RCEPT-A!17998
RCEP A	2024	2024		RCEPT-A!17998
RCEP A	2025	2025		RCEPT-A!17998
RCEP A	2026	2026		RCEPT-A!17998
RCEP A	2027	2027		RCEPT-A!17998
RCEP B	2022	2022		B!17998
RCEP B	2023	2023		B!17998
RCEP B	2024	2024		B!17998
RCEP B	2025	2025		B!17998
RCEP B	2026	2026		B!17998
RCEP B	2027	2027		B!17998
RCEP C	2022	2022		C!17996
RCEP C	2023	2023		C!17996
RCEP C	2024	2024		C!17996
RCEP C	2025	2025		C!17996
RCEP C	2026	2026		C!17996
RCEP C	2027	2027		C!17996

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!17995
RCEP D	2023	2023		D!17995
RCEP D	2024	2024		D!17995
RCEP D	2025	2025		D!17995
RCEP D	2026	2026		D!17995
RCEP D	2027	2027		D!17995
RCEP E	2022	2022		E!17999
RCEP E	2023	2023		E!17999
RCEP E	2024	2024		E!17999
RCEP E	2025	2025		E!17999
RCEP E	2026	2026		E!17999
RCEP E	2027	2027		E!17999
RCEP F	2022	2022		F!17998
RCEP F	2023	2023		F!17998
RCEP F	2024	2024		F!17998
RCEP F	2025	2025		F!17998
RCEP F	2026	2026		F!17998
RCEP F	2027	2027		F!17998
VIFTA	2024	2024	0	VI!F16876
VIFTA	2025	2025	0	VI!G16876
VIFTA	2026	2026	0	VI!H16876
VIFTA	2027	2027	0	VI!I16876

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; 9406.90.40 is distinguished from its siblings by: Other, of cement, of concrete or of artificial stone.	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; 9406.90.90 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	9406.90.40 corresponds to Chapter 98 code 9841.40.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Bằng xi măng, bằng bê tông hoặc đá nhân tạo	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 9406.90.40. 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 9406.90.40 was checked against BT2026 (cell BT2026!N18675), 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.