Vietnam Tariff Intelligence

HS 6810.91.10 detail

HS code	6810.91.10
Description	Articles of cement, of concrete or of artificial stone, whether or not reinforced / - Other articles: / - - Prefabricated structural components for building or civil engineering: / - - - Building piles of concrete
Unit	kg/chiếc
Generated	08/11/2026 09:49:33
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://vietnamtariff.com/hs-code/68109110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10213
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10213
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10213
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 (-KH)	0% (except KH)	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	24.5	24.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	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!E9713
ATIGA	2022	2022	0	AT!E9664
ATIGA	2023	2023	0	AT!F9664
ATIGA	2024	2024	0	AT!G9664
ATIGA	2025	2025	0	AT!H9664
ATIGA	2026	2026	0	AT!I9664
ATIGA	2027	2027	0	AT!J9664
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9716
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9716
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9716

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9716
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9716
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9716
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9717
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9717
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9717
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9717
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9717
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9717
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9718
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9670
AIFTA	30/12/2022	2022	5	AI!F9676
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9676
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9676
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9676
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9676
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9676
VKFTA	2022	2022	5	VK!E9701
VKFTA	2023	2023	5	VK!F9701
VKFTA	2024	2024	5	VK!G9701
VKFTA	2025	2025	5	VK!H9701
VKFTA	2026	2026	5	VK!I9701
VKFTA	2027	2027	5	VK!J9701
VCFTA	2022	2022	11	VC!D9748
VCFTA	2023	2023	9	VC!E9748
VCFTA	2024	2024	6	VC!F9748

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G9748
VCFTA	2026	2026	2	VC!H9748
VCFTA	2027	2027	0	VC!I9748
VN-EAEU	2022	2022	9,5	EAV!D9727
VN-EAEU	2023	2023	6,4	EAV!E9727
VN-EAEU	2024	2024	3,2	EAV!F9727
VN-EAEU	2025	2025	0	EAV!G9727
VN-EAEU	2026	2026	0	EAV!H9727
VN-EAEU	2027	2027	0	EAV!I9727
AHKFTA	2022	2022	21	AKH!D9739
AHKFTA	2023	2023	14	AKH!E9739
AHKFTA	2024	2024	14	AKH!F9739
AHKFTA	2025	2025	7	AKH!G9739
AHKFTA	2026	2026	7	AKH!H9739
AHKFTA	2027	2027	0	AKH!I9739
EVFTA	2022	2022	17,5	EV-NK!D9750
EVFTA	2023	2023	11,6	EV-NK!E9750
EVFTA	2024	2024	5,8	EV-NK!F9750
EVFTA	2025	2025	0	EV-NK!G9750
EVFTA	2026	2026	0	EV-NK!H9750
EVFTA	2027	2027	0	EV-NK!I9750
UKVFTA	2022	2022	17,5	UKV!D9749
UKVFTA	2023	2023	11,6	UKV!E9749
UKVFTA	2024	2024	5,8	UKV!F9749
UKVFTA	2025	2025	0	UKV!G9749
UKVFTA	2026	2026	0	UKV!H9749

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9749
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9696
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9696
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9696
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9696
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9696
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9696
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9696
RCEP A	2022	2022	32,7	RCEPT-A!D9733
RCEP A	2023	2023	30,3	RCEPT-A!E9733
RCEP A	2024	2024	28	RCEPT-A!F9733
RCEP A	2025	2025	25,7	RCEPT-A!G9733
RCEP A	2026	2026	23,3	RCEPT-A!H9733
RCEP A	2027	2027	21	RCEPT-A!I9733
RCEP B	2022	2022	32,7	B!D9733
RCEP B	2023	2023	30,3	B!E9733
RCEP B	2024	2024	28	B!F9733
RCEP B	2025	2025	25,7	B!G9733
RCEP B	2026	2026	23,3	B!H9733
RCEP B	2027	2027	21	B!I9733
RCEP C	2022	2022	35	C!D9733
RCEP C	2023	2023	35	C!E9733
RCEP C	2024	2024	35	C!F9733
RCEP C	2025	2025	35	C!G9733
RCEP C	2026	2026	35	C!H9733
RCEP C	2027	2027	35	C!I9733

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9732
RCEP D	2023	2023	35	D!E9732
RCEP D	2024	2024	35	D!F9732
RCEP D	2025	2025	35	D!G9732
RCEP D	2026	2026	35	D!H9732
RCEP D	2027	2027	35	D!I9732
RCEP E	2022	2022	35	E!D9736
RCEP E	2023	2023	35	E!E9736
RCEP E	2024	2024	35	E!F9736
RCEP E	2025	2025	35	E!G9736
RCEP E	2026	2026	35	E!H9736
RCEP E	2027	2027	35	E!I9736
RCEP F	2022	2022	32,7	F!D9733
RCEP F	2023	2023	30,3	F!E9733
RCEP F	2024	2024	28	F!F9733
RCEP F	2025	2025	25,7	F!G9733
RCEP F	2026	2026	23,3	F!H9733
RCEP F	2027	2027	21	F!I9733
VIFTA	2024	2024	31.5	VI!F9003
VIFTA	2025	2025	28	VI!G9003
VIFTA	2026	2026	24.5	VI!H9003
VIFTA	2027	2027	21	VI!I9003

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 C) 35%, RCEP (Annex D) 35%, RCEP (Annex E) 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 6810.91 has 2 lines; 6810.91.10 is distinguished from its siblings by: Building piles of concrete.	6810.91.90 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	6810.91.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6810.91.10	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
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 6810.91.10. 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 35% for 6810.91.10 was checked against BT2026 (cell BT2026!N10213), 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.