Vietnam Tariff Intelligence

HS 6810.91.90 detail

HS code	6810.91.90
Description	Articles of cement, of concrete or of artificial stone, whether or not reinforced / - Other articles: / - - Prefabricated structural components for building or civil engineering: / - - - Other
Unit	kg/chiếc
Generated	04/11/2026 07:57:37
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/68109190/

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!K10214
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N10214
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10214
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!E9714
ATIGA	2022	2022	0	AT!E9665
ATIGA	2023	2023	0	AT!F9665
ATIGA	2024	2024	0	AT!G9665
ATIGA	2025	2025	0	AT!H9665
ATIGA	2026	2026	0	AT!I9665
ATIGA	2027	2027	0	AT!J9665
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9717
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9717
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9717

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9717
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9717
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9717
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9718
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9718
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9718
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9718
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9718
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9718
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9671
AIFTA	30/12/2022	2022	5	AI!F9677
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G9677
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H9677
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I9677
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J9677
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K9677
VKFTA	2022	2022	5	VK!E9702
VKFTA	2023	2023	5	VK!F9702
VKFTA	2024	2024	5	VK!G9702
VKFTA	2025	2025	5	VK!H9702
VKFTA	2026	2026	5	VK!I9702
VKFTA	2027	2027	5	VK!J9702
VCFTA	2022	2022	11	VC!D9749
VCFTA	2023	2023	9	VC!E9749
VCFTA	2024	2024	6	VC!F9749

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G9749
VCFTA	2026	2026	2	VC!H9749
VCFTA	2027	2027	0	VC!I9749
VN-EAEU	2022	2022	9,5	EAV!D9728
VN-EAEU	2023	2023	6,4	EAV!E9728
VN-EAEU	2024	2024	3,2	EAV!F9728
VN-EAEU	2025	2025	0	EAV!G9728
VN-EAEU	2026	2026	0	EAV!H9728
VN-EAEU	2027	2027	0	EAV!I9728
AHKFTA	2022	2022	21	AKH!D9740
AHKFTA	2023	2023	14	AKH!E9740
AHKFTA	2024	2024	14	AKH!F9740
AHKFTA	2025	2025	7	AKH!G9740
AHKFTA	2026	2026	7	AKH!H9740
AHKFTA	2027	2027	0	AKH!I9740
EVFTA	2022	2022	17,5	EV-NK!D9751
EVFTA	2023	2023	11,6	EV-NK!E9751
EVFTA	2024	2024	5,8	EV-NK!F9751
EVFTA	2025	2025	0	EV-NK!G9751
EVFTA	2026	2026	0	EV-NK!H9751
EVFTA	2027	2027	0	EV-NK!I9751
UKVFTA	2022	2022	17,5	UKV!D9750
UKVFTA	2023	2023	11,6	UKV!E9750
UKVFTA	2024	2024	5,8	UKV!F9750
UKVFTA	2025	2025	0	UKV!G9750
UKVFTA	2026	2026	0	UKV!H9750

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9750
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9697
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9697
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9697
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9697
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9697
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9697
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9697
RCEP A	2022	2022	32,7	RCEPT-A!D9734
RCEP A	2023	2023	30,3	RCEPT-A!E9734
RCEP A	2024	2024	28	RCEPT-A!F9734
RCEP A	2025	2025	25,7	RCEPT-A!G9734
RCEP A	2026	2026	23,3	RCEPT-A!H9734
RCEP A	2027	2027	21	RCEPT-A!I9734
RCEP B	2022	2022	32,7	B!D9734
RCEP B	2023	2023	30,3	B!E9734
RCEP B	2024	2024	28	B!F9734
RCEP B	2025	2025	25,7	B!G9734
RCEP B	2026	2026	23,3	B!H9734
RCEP B	2027	2027	21	B!I9734
RCEP C	2022	2022	35	C!D9734
RCEP C	2023	2023	35	C!E9734
RCEP C	2024	2024	35	C!F9734
RCEP C	2025	2025	35	C!G9734
RCEP C	2026	2026	35	C!H9734
RCEP C	2027	2027	35	C!I9734

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D9733
RCEP D	2023	2023	35	D!E9733
RCEP D	2024	2024	35	D!F9733
RCEP D	2025	2025	35	D!G9733
RCEP D	2026	2026	35	D!H9733
RCEP D	2027	2027	35	D!I9733
RCEP E	2022	2022	35	E!D9737
RCEP E	2023	2023	35	E!E9737
RCEP E	2024	2024	35	E!F9737
RCEP E	2025	2025	35	E!G9737
RCEP E	2026	2026	35	E!H9737
RCEP E	2027	2027	35	E!I9737
RCEP F	2022	2022	32,7	F!D9734
RCEP F	2023	2023	30,3	F!E9734
RCEP F	2024	2024	28	F!F9734
RCEP F	2025	2025	25,7	F!G9734
RCEP F	2026	2026	23,3	F!H9734
RCEP F	2027	2027	21	F!I9734
VIFTA	2024	2024	31.5	VI!F9004
VIFTA	2025	2025	28	VI!G9004
VIFTA	2026	2026	24.5	VI!H9004
VIFTA	2027	2027	21	VI!I9004

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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; 6810.91.90 is distinguished from its siblings by: Other.	6810.91.10 Building piles of concrete	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	6810.91.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6810.91.90	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 6810.91.90. 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 6810.91.90 was checked against BT2026 (cell BT2026!N10214), 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

Item policy

Item policy
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.