Vietnam Tariff Intelligence

HS 7610.90.91 detail

HS code	7610.90.91
Description	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures / - Other: / - - Other: / - - - Bridges and bridge-sections; towers or lattice masts
Unit	m2/chiếc
Generated	02/11/2026 12:43:48
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/76109091/

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!K12254
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12254
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12254
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12254
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
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
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
AIFTA	1	1%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 E)	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 D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11597
ATIGA	2022	2022	0	AT!E11540
ATIGA	2023	2023	0	AT!F11540
ATIGA	2024	2024	0	AT!G11540
ATIGA	2025	2025	0	AT!H11540
ATIGA	2026	2026	0	AT!I11540
ATIGA	2027	2027	0	AT!J11540
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11592
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11592
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11592
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11592

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11592
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11592
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11593
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11593
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11593
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11593
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11593
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11593
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11596
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11546
AIFTA	30/12/2022	2022	1	AI!F11552
AIFTA	31/12/2022 - 30/12/2023	2023	1	AI!G11552
AIFTA	31/12/2023 - 30/12/2024	2024	1	AI!H11552
AIFTA	31/12/2024 - 31/12/2025	2025	1	AI!I11552
AIFTA	01/01/2026 - 31/12/2026	2026	1	AI!J11552
AIFTA	01/01/2027 - 31/12/2027	2027	1	AI!K11552
VKFTA	2022	2022	0	VK!E11585
VKFTA	2023	2023	0	VK!F11585
VKFTA	2024	2024	0	VK!G11585
VKFTA	2025	2025	0	VK!H11585
VKFTA	2026	2026	0	VK!I11585
VKFTA	2027	2027	0	VK!J11585
VCFTA	2022	2022	3	VC!D11630
VCFTA	2023	2023	1	VC!E11630
VCFTA	2024	2024	0	VC!F11630
VCFTA	2025	2025	0	VC!G11630

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H11630
VCFTA	2027	2027	0	VC!I11630
VN-EAEU	2022	2022	4,1	EAV!D11615
VN-EAEU	2023	2023	2,7	EAV!E11615
VN-EAEU	2024	2024	1,4	EAV!F11615
VN-EAEU	2025	2025	0	EAV!G11615
VN-EAEU	2026	2026	0	EAV!H11615
VN-EAEU	2027	2027	0	EAV!I11615
AHKFTA	2022	2022	*	AKH!D11615
AHKFTA	2023	2023	*	AKH!E11615
AHKFTA	2024	2024	*	AKH!F11615
AHKFTA	2025	2025	*	AKH!G11615
AHKFTA	2026	2026	*	AKH!H11615
AHKFTA	2027	2027	*	AKH!I11615
EVFTA	2022	2022	9,3	EV-NK!D11632
EVFTA	2023	2023	7,5	EV-NK!E11632
EVFTA	2024	2024	5,6	EV-NK!F11632
EVFTA	2025	2025	3,7	EV-NK!G11632
EVFTA	2026	2026	1,8	EV-NK!H11632
EVFTA	2027	2027	0	EV-NK!I11632
UKVFTA	2022	2022	9,3	UKV!D11631
UKVFTA	2023	2023	7,5	UKV!E11631
UKVFTA	2024	2024	5,6	UKV!F11631
UKVFTA	2025	2025	3,7	UKV!G11631
UKVFTA	2026	2026	1,8	UKV!H11631
UKVFTA	2027	2027	0	UKV!I11631

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11578
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11578
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11578
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11578
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11578
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11578
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11578
RCEP A	2022	2022	14	RCEPT-A!D11615
RCEP A	2023	2023	13	RCEPT-A!E11615
RCEP A	2024	2024	12	RCEPT-A!F11615
RCEP A	2025	2025	11	RCEPT-A!G11615
RCEP A	2026	2026	10	RCEPT-A!H11615
RCEP A	2027	2027	9	RCEPT-A!I11615
RCEP B	2022	2022	14	B!D11615
RCEP B	2023	2023	13	B!E11615
RCEP B	2024	2024	12	B!F11615
RCEP B	2025	2025	11	B!G11615
RCEP B	2026	2026	10	B!H11615
RCEP B	2027	2027	9	B!I11615
RCEP C	2022	2022	15	C!D11615
RCEP C	2023	2023	15	C!E11615
RCEP C	2024	2024	15	C!F11615
RCEP C	2025	2025	15	C!G11615
RCEP C	2026	2026	15	C!H11615
RCEP C	2027	2027	15	C!I11615
RCEP D	2022	2022	14,1	D!D11614

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E11614
RCEP D	2024	2024	12,2	D!F11614
RCEP D	2025	2025	11,3	D!G11614
RCEP D	2026	2026	10,3	D!H11614
RCEP D	2027	2027	9,4	D!I11614
RCEP E	2022	2022	14	E!D11618
RCEP E	2023	2023	13	E!E11618
RCEP E	2024	2024	12	E!F11618
RCEP E	2025	2025	11	E!G11618
RCEP E	2026	2026	10	E!H11618
RCEP E	2027	2027	9	E!I11618
RCEP F	2022	2022	14	F!D11615
RCEP F	2023	2023	13	F!E11615
RCEP F	2024	2024	12	F!F11615
RCEP F	2025	2025	11	F!G11615
RCEP F	2026	2026	10	F!H11615
RCEP F	2027	2027	9	F!I11615
VIFTA	2024	2024	12	VI!F10747
VIFTA	2025	2025	9	VI!G10747
VIFTA	2026	2026	6	VI!H10747
VIFTA	2027	2027	3	VI!I10747

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 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 7610.90 has 3 lines; 7610.90.91 is distinguished from its siblings by: Bridges and bridge-sections; towers or lattice masts.	7610.90.30 Internal or external floating roofs for petroleum storage tanks; 7610.90.99 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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Nhôm > Kim loại quý. (Tham chiếu mã HS 2 số)		174/2025/NĐ-CP - PL1	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 7610.90.91. 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 7610.90.91 was checked against BT2026 (cell BT2026!N12254), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.