Vietnam Tariff Intelligence

HS 9406.10.90 detail

HS code	9406.10.90
Description	Prefabricated buildings / - Of wood: / - - Other
Unit	chiếc
Generated	08/11/2026 14:59:02
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/94061090/

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!K18664
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18664
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18664
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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 F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17973
ATIGA	2022	2022	0	AT!E17902

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17902
ATIGA	2024	2024	0	AT!G17902
ATIGA	2025	2025	0	AT!H17902
ATIGA	2026	2026	0	AT!I17902
ATIGA	2027	2027	0	AT!J17902
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17958
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17958
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17958
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17958
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17958
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17958
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17959
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17959
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17959
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17959
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17959
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17959
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17964
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17921
AIFTA	30/12/2022	2022	5	AI!F17916
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17916
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17916
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17916
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17916
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17916
VKFTA	2022	2022	5	VK!E17962

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F17962
VKFTA	2024	2024	5	VK!G17962
VKFTA	2025	2025	5	VK!H17962
VKFTA	2026	2026	5	VK!I17962
VKFTA	2027	2027	5	VK!J17962
VCFTA	2022	2022	4	VC!D18028
VCFTA	2023	2023	2	VC!E18028
VCFTA	2024	2024	0	VC!F18028
VCFTA	2025	2025	0	VC!G18028
VCFTA	2026	2026	0	VC!H18028
VCFTA	2027	2027	0	VC!I18028
VN-EAEU	2022	2022	0	EAV!D18002
VN-EAEU	2023	2023	0	EAV!E18002
VN-EAEU	2024	2024	0	EAV!F18002
VN-EAEU	2025	2025	0	EAV!G18002
VN-EAEU	2026	2026	0	EAV!H18002
VN-EAEU	2027	2027	0	EAV!I18002
AHKFTA	2022	2022	9	AKH!D17995
AHKFTA	2023	2023	6	AKH!E17995
AHKFTA	2024	2024	6	AKH!F17995
AHKFTA	2025	2025	3	AKH!G17995
AHKFTA	2026	2026	3	AKH!H17995
AHKFTA	2027	2027	0	AKH!I17995
EVFTA	2022	2022	3,7	EV-NK!D18025
EVFTA	2023	2023	0	EV-NK!E18025
EVFTA	2024	2024	0	EV-NK!F18025

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18025
EVFTA	2026	2026	0	EV-NK!H18025
EVFTA	2027	2027	0	EV-NK!I18025
UKVFTA	2022	2022	3,7	UKV!D18024
UKVFTA	2023	2023	0	UKV!E18024
UKVFTA	2024	2024	0	UKV!F18024
UKVFTA	2025	2025	0	UKV!G18024
UKVFTA	2026	2026	0	UKV!H18024
UKVFTA	2027	2027	0	UKV!I18024
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18118
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18118
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18118
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18118
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18118
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18118
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18118
RCEP A	2022	2022	14	RCEPT-A!D17987
RCEP A	2023	2023	13	RCEPT-A!E17987
RCEP A	2024	2024	12	RCEPT-A!F17987
RCEP A	2025	2025	11	RCEPT-A!G17987
RCEP A	2026	2026	10	RCEPT-A!H17987
RCEP A	2027	2027	9	RCEPT-A!I17987
RCEP B	2022	2022	14	B!D17987
RCEP B	2023	2023	13	B!E17987
RCEP B	2024	2024	12	B!F17987
RCEP B	2025	2025	11	B!G17987

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17987
RCEP B	2027	2027	9	B!I17987
RCEP C	2022	2022	14,3	C!D17985
RCEP C	2023	2023	13,5	C!E17985
RCEP C	2024	2024	12,8	C!F17985
RCEP C	2025	2025	12	C!G17985
RCEP C	2026	2026	11,3	C!H17985
RCEP C	2027	2027	10,5	C!I17985
RCEP D	2022	2022	15	D!D17984
RCEP D	2023	2023	15	D!E17984
RCEP D	2024	2024	15	D!F17984
RCEP D	2025	2025	15	D!G17984
RCEP D	2026	2026	15	D!H17984
RCEP D	2027	2027	15	D!I17984
RCEP E	2022	2022	15	E!D17988
RCEP E	2023	2023	15	E!E17988
RCEP E	2024	2024	15	E!F17988
RCEP E	2025	2025	15	E!G17988
RCEP E	2026	2026	15	E!H17988
RCEP E	2027	2027	15	E!I17988
RCEP F	2022	2022	14	F!D17987
RCEP F	2023	2023	13	F!E17987
RCEP F	2024	2024	12	F!F17987
RCEP F	2025	2025	11	F!G17987
RCEP F	2026	2026	10	F!H17987
RCEP F	2027	2027	9	F!I17987

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	13.5	VI!F16865
VIFTA	2025	2025	12	VI!G16865
VIFTA	2026	2026	10.5	VI!H16865
VIFTA	2027	2027	9	VI!I16865

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 D) 15%, RCEP (Annex E) 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 9406.10 has 2 lines; 9406.10.90 is distinguished from its siblings by: Other.	9406.10.10 Greenhouses fitted with mechanical or thermal equipment	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	9406.10.90 corresponds to Chapter 98 code 9841.10.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Bằng gỗ	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 9406.10.90. 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 9406.10.90 was checked against BT2026 (cell BT2026!N18664), 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.