Vietnam Tariff Intelligence

HS 9406.20.90 detail

HS code	9406.20.90
Description	Prefabricated buildings / - Modular building units, of steel: / - - Other
Unit	chiếc
Generated	05/11/2026 17:02:21
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/94062090/

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!K18667
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18667
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18667
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
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
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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	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!E17976
ATIGA	2022	2022	0	AT!E17905

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17905
ATIGA	2024	2024	0	AT!G17905
ATIGA	2025	2025	0	AT!H17905
ATIGA	2026	2026	0	AT!I17905
ATIGA	2027	2027	0	AT!J17905
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17961
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17961
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17961
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17961
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17961
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17961
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17962
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17962
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17962
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17962
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17962
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17962
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17967
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17924
AIFTA	30/12/2022	2022	5	AI!F17919
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17919
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17919
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17919
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17919
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17919
VKFTA	2022	2022	3	VK!E17965

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	1,5	VK!F17965
VKFTA	2024	2024	0	VK!G17965
VKFTA	2025	2025	0	VK!H17965
VKFTA	2026	2026	0	VK!I17965
VKFTA	2027	2027	0	VK!J17965
VCFTA	2022	2022	4	VC!D18031
VCFTA	2023	2023	2	VC!E18031
VCFTA	2024	2024	0	VC!F18031
VCFTA	2025	2025	0	VC!G18031
VCFTA	2026	2026	0	VC!H18031
VCFTA	2027	2027	0	VC!I18031
VN-EAEU	2022	2022	0	EAV!D18005
VN-EAEU	2023	2023	0	EAV!E18005
VN-EAEU	2024	2024	0	EAV!F18005
VN-EAEU	2025	2025	0	EAV!G18005
VN-EAEU	2026	2026	0	EAV!H18005
VN-EAEU	2027	2027	0	EAV!I18005
AHKFTA	2022	2022	9	AKH!D17998
AHKFTA	2023	2023	6	AKH!E17998
AHKFTA	2024	2024	6	AKH!F17998
AHKFTA	2025	2025	3	AKH!G17998
AHKFTA	2026	2026	3	AKH!H17998
AHKFTA	2027	2027	0	AKH!I17998
EVFTA	2022	2022	3,7	EV-NK!D18028
EVFTA	2023	2023	0	EV-NK!E18028
EVFTA	2024	2024	0	EV-NK!F18028

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18028
EVFTA	2026	2026	0	EV-NK!H18028
EVFTA	2027	2027	0	EV-NK!I18028
UKVFTA	2022	2022	3,7	UKV!D18027
UKVFTA	2023	2023	0	UKV!E18027
UKVFTA	2024	2024	0	UKV!F18027
UKVFTA	2025	2025	0	UKV!G18027
UKVFTA	2026	2026	0	UKV!H18027
UKVFTA	2027	2027	0	UKV!I18027
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18121
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18121
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18121
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18121
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18121
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18121
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18121
RCEP A	2022	2022	13,5	RCEPT-A!D17990
RCEP A	2023	2023	12	RCEPT-A!E17990
RCEP A	2024	2024	10,5	RCEPT-A!F17990
RCEP A	2025	2025	9	RCEPT-A!G17990
RCEP A	2026	2026	7,5	RCEPT-A!H17990
RCEP A	2027	2027	6	RCEPT-A!I17990
RCEP B	2022	2022	13,5	B!D17990
RCEP B	2023	2023	12	B!E17990
RCEP B	2024	2024	10,5	B!F17990
RCEP B	2025	2025	9	B!G17990

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	7,5	B!H17990
RCEP B	2027	2027	6	B!I17990
RCEP C	2022	2022	13,5	C!D17988
RCEP C	2023	2023	12	C!E17988
RCEP C	2024	2024	10,5	C!F17988
RCEP C	2025	2025	9	C!G17988
RCEP C	2026	2026	7,5	C!H17988
RCEP C	2027	2027	6	C!I17988
RCEP D	2022	2022	13,6	D!D17987
RCEP D	2023	2023	12,3	D!E17987
RCEP D	2024	2024	10,9	D!F17987
RCEP D	2025	2025	9,5	D!G17987
RCEP D	2026	2026	8,2	D!H17987
RCEP D	2027	2027	6,8	D!I17987
RCEP E	2022	2022	13,5	E!D17991
RCEP E	2023	2023	12	E!E17991
RCEP E	2024	2024	10,5	E!F17991
RCEP E	2025	2025	9	E!G17991
RCEP E	2026	2026	7,5	E!H17991
RCEP E	2027	2027	6	E!I17991
RCEP F	2022	2022	13,5	F!D17990
RCEP F	2023	2023	12	F!E17990
RCEP F	2024	2024	10,5	F!F17990
RCEP F	2025	2025	9	F!G17990
RCEP F	2026	2026	7,5	F!H17990
RCEP F	2027	2027	6	F!I17990

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10	VI!F16868
VIFTA	2025	2025	5	VI!G16868
VIFTA	2026	2026	0	VI!H16868
VIFTA	2027	2027	0	VI!I16868

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 9406.20 has 2 lines; 9406.20.90 is distinguished from its siblings by: Other.	9406.20.10 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9406.20.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9406.20.90	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
HS-005	BLUE	Chapter 98 equivalent exists	9406.20.90 corresponds to Chapter 98 code 9841.20.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Bằng sắt hoặc thép	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 9406.20.90. 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 9406.20.90 was checked against BT2026 (cell BT2026!N18667), 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.