Vietnam Tariff Intelligence

# HS 6810.91.10 detail

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|---|---|
| **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** | 04/11/2026 00:16:11 |
| **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.