Vietnam Tariff Intelligence

# HS 9406.20.90 detail

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|---|---|
| **HS code** | 9406.20.90 |
| **Description** | Prefabricated buildings / - Modular building units, of steel: / - - Other |
| **Unit** | chiếc |
| **Generated** | 02/11/2026 02:40:22 |
| **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.