Vietnam Tariff Intelligence

HS 7610.10.90 detail

HS code	7610.10.90
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 / - Doors, windows and their frames and thresholds for doors: / - - Other
Unit	m2/chiếc
Generated	03/11/2026 03:33:17
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/76101090/

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!K12250
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N12250
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q12250
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ12250
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E11593
ATIGA	2022	2022	0	AT!E11536
ATIGA	2023	2023	0	AT!F11536
ATIGA	2024	2024	0	AT!G11536
ATIGA	2025	2025	0	AT!H11536
ATIGA	2026	2026	0	AT!I11536
ATIGA	2027	2027	0	AT!J11536
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11588
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11588
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11588
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11588
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11588
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11588
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11589
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11589
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11589
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11589
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11589
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11589
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11592
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11542
AIFTA	30/12/2022	2022	0	AI!F11548
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11548
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11548
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11548
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11548
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11548

VKFTA	2022	2022	0	VK!E11581
VKFTA	2023	2023	0	VK!F11581
VKFTA	2024	2024	0	VK!G11581
VKFTA	2025	2025	0	VK!H11581
VKFTA	2026	2026	0	VK!I11581
VKFTA	2027	2027	0	VK!J11581
VCFTA	2022	2022	3	VC!D11626
VCFTA	2023	2023	1	VC!E11626
VCFTA	2024	2024	0	VC!F11626
VCFTA	2025	2025	0	VC!G11626
VCFTA	2026	2026	0	VC!H11626
VCFTA	2027	2027	0	VC!I11626
VN-EAEU	2022	2022	0	EAV!D11611
VN-EAEU	2023	2023	0	EAV!E11611
VN-EAEU	2024	2024	0	EAV!F11611
VN-EAEU	2025	2025	0	EAV!G11611
VN-EAEU	2026	2026	0	EAV!H11611
VN-EAEU	2027	2027	0	EAV!I11611
AHKFTA	2022	2022	9	AKH!D11611
AHKFTA	2023	2023	6	AKH!E11611
AHKFTA	2024	2024	6	AKH!F11611
AHKFTA	2025	2025	3	AKH!G11611
AHKFTA	2026	2026	3	AKH!H11611
AHKFTA	2027	2027	0	AKH!I11611
EVFTA	2022	2022	9,3	EV-NK!D11628
EVFTA	2023	2023	7,5	EV-NK!E11628
EVFTA	2024	2024	5,6	EV-NK!F11628

EVFTA	2025	2025	3,7	EV-NK!G11628
EVFTA	2026	2026	1,8	EV-NK!H11628
EVFTA	2027	2027	0	EV-NK!I11628
UKVFTA	2022	2022	9,3	UKV!D11627
UKVFTA	2023	2023	7,5	UKV!E11627
UKVFTA	2024	2024	5,6	UKV!F11627
UKVFTA	2025	2025	3,7	UKV!G11627
UKVFTA	2026	2026	1,8	UKV!H11627
UKVFTA	2027	2027	0	UKV!I11627
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11574
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11574
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11574
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11574
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11574
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11574
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11574
RCEP A	2022	2022	0	RCEPT-A!D11611
RCEP A	2023	2023	0	RCEPT-A!E11611
RCEP A	2024	2024	0	RCEPT-A!F11611
RCEP A	2025	2025	0	RCEPT-A!G11611
RCEP A	2026	2026	0	RCEPT-A!H11611
RCEP A	2027	2027	0	RCEPT-A!I11611
RCEP B	2022	2022	0	B!D11611
RCEP B	2023	2023	0	B!E11611
RCEP B	2024	2024	0	B!F11611
RCEP B	2025	2025	0	B!G11611
RCEP B	2026	2026	0	B!H11611

RCEP B	2027	2027	0	B!I11611
RCEP C	2022	2022	0	C!D11611
RCEP C	2023	2023	0	C!E11611
RCEP C	2024	2024	0	C!F11611
RCEP C	2025	2025	0	C!G11611
RCEP C	2026	2026	0	C!H11611
RCEP C	2027	2027	0	C!I11611
RCEP D	2022	2022	0	D!D11610
RCEP D	2023	2023	0	D!E11610
RCEP D	2024	2024	0	D!F11610
RCEP D	2025	2025	0	D!G11610
RCEP D	2026	2026	0	D!H11610
RCEP D	2027	2027	0	D!I11610
RCEP E	2022	2022	0	E!D11614
RCEP E	2023	2023	0	E!E11614
RCEP E	2024	2024	0	E!F11614
RCEP E	2025	2025	0	E!G11614
RCEP E	2026	2026	0	E!H11614
RCEP E	2027	2027	0	E!I11614
RCEP F	2022	2022	0	F!D11611
RCEP F	2023	2023	0	F!E11611
RCEP F	2024	2024	0	F!F11611
RCEP F	2025	2025	0	F!G11611
RCEP F	2026	2026	0	F!H11611
RCEP F	2027	2027	0	F!I11611
VIFTA	2024	2024	13.5	VI!F10743
VIFTA	2025	2025	12	VI!G10743

VIFTA	2026	2026	10.5	VI!H10743
VIFTA	2027	2027	9	VI!I10743

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7610.10 has 2 lines; 7610.10.90 is distinguished from its siblings by: Other.	7610.10.10 Doors and their frames and thresholds for doors	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 7610.10.90. 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 7610.10.90 was checked against BT2026 (cell BT2026!N12250), 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.