Vietnam Tariff Intelligence

HS 9406.20.10 detail

HS code	9406.20.10
Description	Prefabricated buildings / - Modular building units, of steel: / - - Greenhouses fitted with mechanical or thermal equipment
Unit	chiếc
Generated	08/11/2026 22:33:52
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/94062010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18666
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N18666
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18666
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
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
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17975
ATIGA	2022	2022	0	AT!E17904

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17904
ATIGA	2024	2024	0	AT!G17904
ATIGA	2025	2025	0	AT!H17904
ATIGA	2026	2026	0	AT!I17904
ATIGA	2027	2027	0	AT!J17904
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17960
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17960
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17960
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17960
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17960
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17960
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17961
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17961
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17961
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17961
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17961
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17961
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F17966
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17923
AIFTA	30/12/2022	2022	5	AI!F17918
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G17918
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H17918
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I17918
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J17918
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K17918
VKFTA	2022	2022	5	VK!E17964

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F17964
VKFTA	2024	2024	5	VK!G17964
VKFTA	2025	2025	5	VK!H17964
VKFTA	2026	2026	5	VK!I17964
VKFTA	2027	2027	5	VK!J17964
VCFTA	2022	2022	4	VC!D18030
VCFTA	2023	2023	2	VC!E18030
VCFTA	2024	2024	0	VC!F18030
VCFTA	2025	2025	0	VC!G18030
VCFTA	2026	2026	0	VC!H18030
VCFTA	2027	2027	0	VC!I18030
VN-EAEU	2022	2022	0	EAV!D18004
VN-EAEU	2023	2023	0	EAV!E18004
VN-EAEU	2024	2024	0	EAV!F18004
VN-EAEU	2025	2025	0	EAV!G18004
VN-EAEU	2026	2026	0	EAV!H18004
VN-EAEU	2027	2027	0	EAV!I18004
AHKFTA	2022	2022	9	AKH!D17997
AHKFTA	2023	2023	6	AKH!E17997
AHKFTA	2024	2024	6	AKH!F17997
AHKFTA	2025	2025	3	AKH!G17997
AHKFTA	2026	2026	3	AKH!H17997
AHKFTA	2027	2027	0	AKH!I17997
EVFTA	2022	2022	3,7	EV-NK!D18027
EVFTA	2023	2023	0	EV-NK!E18027
EVFTA	2024	2024	0	EV-NK!F18027

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G18027
EVFTA	2026	2026	0	EV-NK!H18027
EVFTA	2027	2027	0	EV-NK!I18027
UKVFTA	2022	2022	3,7	UKV!D18026
UKVFTA	2023	2023	0	UKV!E18026
UKVFTA	2024	2024	0	UKV!F18026
UKVFTA	2025	2025	0	UKV!G18026
UKVFTA	2026	2026	0	UKV!H18026
UKVFTA	2027	2027	0	UKV!I18026
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18120
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18120
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18120
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18120
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18120
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18120
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18120
RCEP A	2022	2022	14	RCEPT-A!D17989
RCEP A	2023	2023	13	RCEPT-A!E17989
RCEP A	2024	2024	12	RCEPT-A!F17989
RCEP A	2025	2025	11	RCEPT-A!G17989
RCEP A	2026	2026	10	RCEPT-A!H17989
RCEP A	2027	2027	9	RCEPT-A!I17989
RCEP B	2022	2022	14	B!D17989
RCEP B	2023	2023	13	B!E17989
RCEP B	2024	2024	12	B!F17989
RCEP B	2025	2025	11	B!G17989

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17989
RCEP B	2027	2027	9	B!I17989
RCEP C	2022	2022	14,3	C!D17987
RCEP C	2023	2023	13,5	C!E17987
RCEP C	2024	2024	12,8	C!F17987
RCEP C	2025	2025	12	C!G17987
RCEP C	2026	2026	11,3	C!H17987
RCEP C	2027	2027	10,5	C!I17987
RCEP D	2022	2022	15	D!D17986
RCEP D	2023	2023	15	D!E17986
RCEP D	2024	2024	15	D!F17986
RCEP D	2025	2025	15	D!G17986
RCEP D	2026	2026	15	D!H17986
RCEP D	2027	2027	15	D!I17986
RCEP E	2022	2022	15	E!D17990
RCEP E	2023	2023	15	E!E17990
RCEP E	2024	2024	15	E!F17990
RCEP E	2025	2025	15	E!G17990
RCEP E	2026	2026	15	E!H17990
RCEP E	2027	2027	15	E!I17990
RCEP F	2022	2022	14	F!D17989
RCEP F	2023	2023	13	F!E17989
RCEP F	2024	2024	12	F!F17989
RCEP F	2025	2025	11	F!G17989
RCEP F	2026	2026	10	F!H17989
RCEP F	2027	2027	9	F!I17989

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10	VI!F16867
VIFTA	2025	2025	5	VI!G16867
VIFTA	2026	2026	0	VI!H16867
VIFTA	2027	2027	0	VI!I16867

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	AHKFTA 3%, AIFTA 5%, AKFTA 5%, VKFTA 5%, RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex F) 10%, RCEP (Annex C) 11.3%, RCEP (Annex D) 15%, RCEP (Annex E) 15%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		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 9406.20 has 2 lines; 9406.20.10 is distinguished from its siblings by: Greenhouses fitted with mechanical or thermal equipment.	9406.20.90 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	9406.20.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9406.20.10	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9406.20.10. 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 3% for 9406.20.10 was checked against BT2026 (cell BT2026!N18666), 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.