Vietnam Tariff Intelligence

# HS 9406.90.12 detail

| | |
|---|---|
| **HS code** | 9406.90.12 |
| **Description** | Prefabricated buildings / - Other: / - - Greenhouses fitted with mechanical or thermal equipment: / - - - Of plastics |
| **Unit** | chiếc |
| **Generated** | 07/11/2026 16:57:12 |
| **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/94069012/ |

## 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!K18671 |
| Preferential (MFN) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18671 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18671 |
| 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 |
| 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 |
| VIFTA | 10.5 | 10.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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!E17980 |
| ATIGA | 2022 | 2022 | 0 | AT!E17909 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F17909 |
| ATIGA | 2024 | 2024 | 0 | AT!G17909 |
| ATIGA | 2025 | 2025 | 0 | AT!H17909 |
| ATIGA | 2026 | 2026 | 0 | AT!I17909 |
| ATIGA | 2027 | 2027 | 0 | AT!J17909 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E17965 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17965 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17965 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17965 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17965 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17965 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E17966 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F17966 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17966 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17966 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17966 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17966 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F17971 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17928 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F17923 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G17923 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H17923 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I17923 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J17923 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K17923 |
| VKFTA | 2022 | 2022 | 5 | VK!E17969 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 5 | VK!F17969 |
| VKFTA | 2024 | 2024 | 5 | VK!G17969 |
| VKFTA | 2025 | 2025 | 5 | VK!H17969 |
| VKFTA | 2026 | 2026 | 5 | VK!I17969 |
| VKFTA | 2027 | 2027 | 5 | VK!J17969 |
| VCFTA | 2022 | 2022 | 4 | VC!D18035 |
| VCFTA | 2023 | 2023 | 2 | VC!E18035 |
| VCFTA | 2024 | 2024 | 0 | VC!F18035 |
| VCFTA | 2025 | 2025 | 0 | VC!G18035 |
| VCFTA | 2026 | 2026 | 0 | VC!H18035 |
| VCFTA | 2027 | 2027 | 0 | VC!I18035 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D18009 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E18009 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F18009 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G18009 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H18009 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I18009 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D18002 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E18002 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F18002 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G18002 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H18002 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I18002 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D18032 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18032 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18032 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18032 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18032 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18032 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D18031 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18031 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18031 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18031 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18031 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18031 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18125 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18125 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18125 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18125 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18125 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18125 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18125 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D17994 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E17994 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F17994 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G17994 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H17994 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I17994 |
| RCEP B | 2022 | 2022 | 14 | B!D17994 |
| RCEP B | 2023 | 2023 | 13 | B!E17994 |
| RCEP B | 2024 | 2024 | 12 | B!F17994 |
| RCEP B | 2025 | 2025 | 11 | B!G17994 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 10 | B!H17994 |
| RCEP B | 2027 | 2027 | 9 | B!I17994 |
| RCEP C | 2022 | 2022 | 14,3 | C!D17992 |
| RCEP C | 2023 | 2023 | 13,5 | C!E17992 |
| RCEP C | 2024 | 2024 | 12,8 | C!F17992 |
| RCEP C | 2025 | 2025 | 12 | C!G17992 |
| RCEP C | 2026 | 2026 | 11,3 | C!H17992 |
| RCEP C | 2027 | 2027 | 10,5 | C!I17992 |
| RCEP D | 2022 | 2022 | 15 | D!D17991 |
| RCEP D | 2023 | 2023 | 15 | D!E17991 |
| RCEP D | 2024 | 2024 | 15 | D!F17991 |
| RCEP D | 2025 | 2025 | 15 | D!G17991 |
| RCEP D | 2026 | 2026 | 15 | D!H17991 |
| RCEP D | 2027 | 2027 | 15 | D!I17991 |
| RCEP E | 2022 | 2022 | 15 | E!D17995 |
| RCEP E | 2023 | 2023 | 15 | E!E17995 |
| RCEP E | 2024 | 2024 | 15 | E!F17995 |
| RCEP E | 2025 | 2025 | 15 | E!G17995 |
| RCEP E | 2026 | 2026 | 15 | E!H17995 |
| RCEP E | 2027 | 2027 | 15 | E!I17995 |
| RCEP F | 2022 | 2022 | 14 | F!D17994 |
| RCEP F | 2023 | 2023 | 13 | F!E17994 |
| RCEP F | 2024 | 2024 | 12 | F!F17994 |
| RCEP F | 2025 | 2025 | 11 | F!G17994 |
| RCEP F | 2026 | 2026 | 10 | F!H17994 |
| RCEP F | 2027 | 2027 | 9 | F!I17994 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 13.5 | VI!F16872 |
| VIFTA | 2025 | 2025 | 12 | VI!G16872 |
| VIFTA | 2026 | 2026 | 10.5 | VI!H16872 |
| VIFTA | 2027 | 2027 | 9 | VI!I16872 |

## 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%, VIFTA 10.5%: 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 9406.90 has 7 lines; 9406.90.12 is distinguished from its siblings by: Of plastics. | 9406.90.11 Of iron or of steel; 9406.90.19 Other; 9406.90.20 Other, of plastics or of aluminium; 9406.90.30 Other, of iron or of steel; 9406.90.40 Other, of cement, of concrete or of artificial stone; 9406.90.90 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 | 9406.90.12 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9406.90.12 | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 9406.90.12. 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 9406.90.12 was checked against BT2026 (cell BT2026!N18671), 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.