

Detalle del SA 7208.27.91

|                        |                                                                                                                                                                                                                                                                                                      |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7208.27.91                                                                                                                                                                                                                                                                                           |
| Descripción            | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated / - Other, in coils, not further worked than hot-rolled, pickled: / - - Of a thickness of less than 3 mm: / - - - Other: / - - - - Containing by weight 0.6% or more of carbon |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                   |
| Generado               | 31/10/2026 04:14:29                                                                                                                                                                                                                                                                                  |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                           |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                        |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/72082791/">https://vietnamtariff.com/hs-code/72082791/</a>                                                                                                                                                                                                |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------------|------------|---------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K11017 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N11017 |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q11017 |
| Impuesto especial al consumo     |                 | Sin datos             |                      |            |               |
| Impuesto ambiental               |                 | Sin datos             |                      |            |               |
| Derecho de exportación           |                 | Sin datos             |                      |            |               |
| Arancel de exportación CPTPP     |                 | Sin datos             |                      |            |               |
| Arancel de exportación EVFTA     |                 | Sin datos             |                      |            |               |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                      |            |               |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |                 |                         |                            |                                        |                                   |                |            |
|----------------|-----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0               | 0%                      | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 (-MY, PH, TH) | 0% (excepto MY, PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-ID, MM, PH)  | 0% (excepto ID, MM, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0               | 0%                      | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0               | 0%                      | Arancel consolidado BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0               | 0%                      | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |

|         |   |               |                               |                         |                       |                |                 |
|---------|---|---------------|-------------------------------|-------------------------|-----------------------|----------------|-----------------|
| VKFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                    | VK                    | 125/2022/NĐ-CP | Ad valorem      |
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                    | EAV                   | 113/2022/NĐ-CP | Ad valorem      |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                         | S                     | 206/2025/NĐ-CP | Ad valorem      |
| VIFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                    | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem      |
| VN-CAM  |   | Sin datos     | Sin datos                     |                         | S                     | 56/2026/NĐ-CP  | Sin datos       |
| VNCU    |   | Sin datos     | Sin datos                     |                         | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos       |
| AIFTA   | * | * no elegible | Arancel consolidado<br>BT2026 | 01/01/2026 - 31/12/2026 | AI                    | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP   | * | * no elegible | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027   | AJ                    | 120/2022/NĐ-CP | No elegible (*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E10328 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E10279 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F10279 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G10279 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H10279 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I10279 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J10279 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *               | AJ!E10331 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *               | AJ!F10331 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *               | AJ!G10331 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *               | AJ!H10331 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *               | AJ!I10331   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *               | AJ!J10331   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E10332   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F10332   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G10332   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H10332   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I10332   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J10332   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F10333   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H10285 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F10291   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G10291   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H10291   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I10291   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J10291   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K10291   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E10316   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F10316   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G10316   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H10316   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I10316   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J10316   |
| VCFTA   | 2022                                   | 2022 | 3               | VC!D10369   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E10369   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F10369   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G10369   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H10369    |
| VCFTA   | 2027    | 2027 | 0               | VC!I10369    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D10354   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E10354   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F10354   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G10354   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H10354   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I10354   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D10354   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E10354   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F10354   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G10354   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H10354   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I10354   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D10371 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E10371 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F10371 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G10371 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H10371 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I10371 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D10370   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E10370   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F10370   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G10370   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H10370   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I10370   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D10311   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E10311   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F10311   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G10311   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H10311   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I10311   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J10311   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D10348 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E10348 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F10348 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G10348 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H10348 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I10348 |
| RCEP B | 2022    | 2022           | 0               | B!D10348       |
| RCEP B | 2023    | 2023           | 0               | B!E10348       |
| RCEP B | 2024    | 2024           | 0               | B!F10348       |
| RCEP B | 2025    | 2025           | 0               | B!G10348       |
| RCEP B | 2026    | 2026           | 0               | B!H10348       |
| RCEP B | 2027    | 2027           | 0               | B!I10348       |
| RCEP C | 2022    | 2022           | 0               | C!D10348       |
| RCEP C | 2023    | 2023           | 0               | C!E10348       |
| RCEP C | 2024    | 2024           | 0               | C!F10348       |
| RCEP C | 2025    | 2025           | 0               | C!G10348       |
| RCEP C | 2026    | 2026           | 0               | C!H10348       |
| RCEP C | 2027    | 2027           | 0               | C!I10348       |
| RCEP D | 2022    | 2022           | 0               | D!D10347       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 0               | D!E10347 |
| RCEP D | 2024    | 2024 | 0               | D!F10347 |
| RCEP D | 2025    | 2025 | 0               | D!G10347 |
| RCEP D | 2026    | 2026 | 0               | D!H10347 |
| RCEP D | 2027    | 2027 | 0               | D!!10347 |
| RCEP E | 2022    | 2022 | 0               | E!D10351 |
| RCEP E | 2023    | 2023 | 0               | E!E10351 |
| RCEP E | 2024    | 2024 | 0               | E!F10351 |
| RCEP E | 2025    | 2025 | 0               | E!G10351 |
| RCEP E | 2026    | 2026 | 0               | E!H10351 |
| RCEP E | 2027    | 2027 | 0               | E!!10351 |
| RCEP F | 2022    | 2022 | 0               | F!D10348 |
| RCEP F | 2023    | 2023 | 0               | F!E10348 |
| RCEP F | 2024    | 2024 | 0               | F!F10348 |
| RCEP F | 2025    | 2025 | 0               | F!G10348 |
| RCEP F | 2026    | 2026 | 0               | F!H10348 |
| RCEP F | 2027    | 2027 | 0               | F!!10348 |
| VIFTA  | 2024    | 2024 | 0               | VI!F9565 |
| VIFTA  | 2025    | 2025 | 0               | VI!G9565 |
| VIFTA  | 2026    | 2026 | 0               | VI!H9565 |
| VIFTA  | 2027    | 2027 | 0               | VI!!9565 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                            |                      |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                            | 765/QĐ-BCT           | Prepare inspection/certification filings under the cited instruments before clearance.                   | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 7208.27 has 4 lines; 7208.27.91 is distinguished from its siblings by: Containing by weight 0.6% or more of carbon.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 7208.27.11 Containing by weight 0.6% or more of carbon; 7208.27.19 Other; 7208.27.99 Other | 31/2022/TT-BTC       | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación                   |
| 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.                                           | No verificado – requiere comprobación                   |
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Sản phẩm thép cuộn phẳng không gia công quá mức cuộn nóng, chưa được dát phủ, mạ hoặc tráng > Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, có chiều rộng $\geq 600\text{mm}$ , chưa được dát phủ, mạ hoặc tráng. Gồm: Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, dạng cuộn, có chiều rộng $\geq 600\text{mm}$ , chưa được dát phủ, mạ hoặc tráng; Thép không hợp kim cuộn phẳng không gia công quá mức cuộn nóng, dạng không cuộn, có chiều rộng $\geq 600\text{mm}$ , chưa được dát phủ, mạ hoặc tráng (Tham chiếu mã HS 4 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).          | No verificado – requiere comprobación                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 7208.27.91. This does NOT mean there is no risk.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                            |                      | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación                   |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 0% for 7208.27.91 was checked against BT2026 (cell BT2026!N11017), 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. | Cotejado con el archivo arancelario de origen           |

## Política de la partida

### Política de la partida

DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.