Vietnam Tariff Intelligence

# Detalle del SA 7208.36.00

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|---|---|
| **Código SA** | 7208.36.00 |
| **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: / - - Of a thickness exceeding 10 mm |
| **Unidad** | kg |
| **Generado** | 02/11/2026 12:04:34 |
| **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** | https://vietnamtariff.com/hs-code/72083600/ |

## 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!K11020 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11020 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11020 |
| 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 |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado 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 |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado 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!E10331 |
| ATIGA | 2022 | 2022 | 0 | AT!E10282 |
| ATIGA | 2023 | 2023 | 0 | AT!F10282 |
| ATIGA | 2024 | 2024 | 0 | AT!G10282 |
| ATIGA | 2025 | 2025 | 0 | AT!H10282 |
| ATIGA | 2026 | 2026 | 0 | AT!I10282 |
| ATIGA | 2027 | 2027 | 0 | AT!J10282 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E10334 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F10334 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G10334 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H10334 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I10334 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J10334 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10335 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10335 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10335 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10335 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10335 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10335 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F10336 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H10288 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10294 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10294 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10294 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10294 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10294 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10294 |
| VKFTA | 2022 | 2022 | 0 | VK!E10319 |
| VKFTA | 2023 | 2023 | 0 | VK!F10319 |
| VKFTA | 2024 | 2024 | 0 | VK!G10319 |
| VKFTA | 2025 | 2025 | 0 | VK!H10319 |
| VKFTA | 2026 | 2026 | 0 | VK!I10319 |
| VKFTA | 2027 | 2027 | 0 | VK!J10319 |
| VCFTA | 2022 | 2022 | 3 | VC!D10372 |
| VCFTA | 2023 | 2023 | 1 | VC!E10372 |
| VCFTA | 2024 | 2024 | 0 | VC!F10372 |
| VCFTA | 2025 | 2025 | 0 | VC!G10372 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H10372 |
| VCFTA | 2027 | 2027 | 0 | VC!I10372 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10357 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10357 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10357 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10357 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10357 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10357 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D10357 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E10357 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F10357 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G10357 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H10357 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I10357 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10374 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10374 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10374 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10374 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10374 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10374 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10373 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10373 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10373 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10373 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10373 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10373 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10314 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10314 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10314 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10314 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10314 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10314 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10314 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10351 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10351 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10351 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10351 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10351 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10351 |
| RCEP B | 2022 | 2022 | 0 | B!D10351 |
| RCEP B | 2023 | 2023 | 0 | B!E10351 |
| RCEP B | 2024 | 2024 | 0 | B!F10351 |
| RCEP B | 2025 | 2025 | 0 | B!G10351 |
| RCEP B | 2026 | 2026 | 0 | B!H10351 |
| RCEP B | 2027 | 2027 | 0 | B!I10351 |
| RCEP C | 2022 | 2022 | 0 | C!D10351 |
| RCEP C | 2023 | 2023 | 0 | C!E10351 |
| RCEP C | 2024 | 2024 | 0 | C!F10351 |
| RCEP C | 2025 | 2025 | 0 | C!G10351 |
| RCEP C | 2026 | 2026 | 0 | C!H10351 |
| RCEP C | 2027 | 2027 | 0 | C!I10351 |
| RCEP D | 2022 | 2022 | 0 | D!D10350 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E10350 |
| RCEP D | 2024 | 2024 | 0 | D!F10350 |
| RCEP D | 2025 | 2025 | 0 | D!G10350 |
| RCEP D | 2026 | 2026 | 0 | D!H10350 |
| RCEP D | 2027 | 2027 | 0 | D!I10350 |
| RCEP E | 2022 | 2022 | 0 | E!D10354 |
| RCEP E | 2023 | 2023 | 0 | E!E10354 |
| RCEP E | 2024 | 2024 | 0 | E!F10354 |
| RCEP E | 2025 | 2025 | 0 | E!G10354 |
| RCEP E | 2026 | 2026 | 0 | E!H10354 |
| RCEP E | 2027 | 2027 | 0 | E!I10354 |
| RCEP F | 2022 | 2022 | 0 | F!D10351 |
| RCEP F | 2023 | 2023 | 0 | F!E10351 |
| RCEP F | 2024 | 2024 | 0 | F!F10351 |
| RCEP F | 2025 | 2025 | 0 | F!G10351 |
| RCEP F | 2026 | 2026 | 0 | F!H10351 |
| RCEP F | 2027 | 2027 | 0 | F!I10351 |
| VIFTA | 2024 | 2024 | 0 | VI!F9568 |
| VIFTA | 2025 | 2025 | 0 | VI!G9568 |
| VIFTA | 2026 | 2026 | 0 | VI!H9568 |
| VIFTA | 2027 | 2027 | 0 | VI!I9568 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AANZFTA 5%, AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 ≥ 600mm, 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 ≥ 600mm, 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 ≥ 600mm, 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-003 | YELLOW | Trade remedy exists for other origins | Antielusión: Một số sản phẩm thép cán nóng – applies to CN (3176/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-08 · Áp dụng biện pháp chống lẩn tránh PVTM đối với Một số sản phẩm thép cán nóng (CN) | 3176/QĐ-BCT | Keep evidence of true origin and actual producer. | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 7208.36.00 was checked against BT2026 (cell BT2026!N11020), 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 |
| --- |
| AD BP chống lẩn tránh PVTM đối với Một số SP thép cán nóng (CN) (3176/QĐ-BCT-2025) |

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.