Vietnam Tariff Intelligence

# Detalle del SA 7210.61.92

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|---|---|
| **Código SA** | 7210.61.92 |
| **Descripción** | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated / - Plated or coated with aluminium: / - - Plated or coated with aluminium-zinc alloys: / - - - Other: / - - - - Other, corrugated |
| **Unidad** | kg |
| **Generado** | 08/11/2026 00:31:20 |
| **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/72106192/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K11118 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N11118 |
| IVA | 10/8 | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 | | BT2026!Q11118 |
| 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 (-ID, MY) | 0% (excepto ID, MY) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/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 |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| CPTPP | 1,8; M: 2,7 | 1,8% · M: 2.7% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,6 | 3,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3,6% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 5 | 5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 5,5 | 5,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AKFTA | 8 | 8% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 10 | 10% | 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 |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/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!E10431 |
| ATIGA | 2022 | 2022 | 0 | AT!E10382 |
| ATIGA | 2023 | 2023 | 0 | AT!F10382 |
| ATIGA | 2024 | 2024 | 0 | AT!G10382 |
| ATIGA | 2025 | 2025 | 0 | AT!H10382 |
| ATIGA | 2026 | 2026 | 0 | AT!I10382 |
| ATIGA | 2027 | 2027 | 0 | AT!J10382 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10434 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10434 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10434 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10434 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10434 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10434 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10435 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10435 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10435 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10435 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10435 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10435 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8 | AK!F10436 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H10388 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10394 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10394 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10394 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10394 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10394 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10394 |
| VKFTA | 2022 | 2022 | 8 | VK!E10419 |
| VKFTA | 2023 | 2023 | 8 | VK!F10419 |
| VKFTA | 2024 | 2024 | 8 | VK!G10419 |
| VKFTA | 2025 | 2025 | 8 | VK!H10419 |
| VKFTA | 2026 | 2026 | 8 | VK!I10419 |
| VKFTA | 2027 | 2027 | 8 | VK!J10419 |
| VCFTA | 2022 | 2022 | 10 | VC!D10472 |
| VCFTA | 2023 | 2023 | 10 | VC!E10472 |
| VCFTA | 2024 | 2024 | 5 | VC!F10472 |
| VCFTA | 2025 | 2025 | 5 | VC!G10472 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H10472 |
| VCFTA | 2027 | 2027 | 5 | VC!I10472 |
| VN-EAEU | 2022 | 2022 | * | EAV!D10457 |
| VN-EAEU | 2023 | 2023 | * | EAV!E10457 |
| VN-EAEU | 2024 | 2024 | * | EAV!F10457 |
| VN-EAEU | 2025 | 2025 | * | EAV!G10457 |
| VN-EAEU | 2026 | 2026 | * | EAV!H10457 |
| VN-EAEU | 2027 | 2027 | * | EAV!I10457 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D10457 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E10457 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F10457 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G10457 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H10457 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I10457 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D10474 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E10474 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F10474 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G10474 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H10474 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I10474 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D10473 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E10473 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F10473 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G10473 |
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H10473 |
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I10473 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D10414 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E10414 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F10414 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G10414 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H10414 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I10414 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J10414 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D10451 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E10451 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F10451 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G10451 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H10451 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I10451 |
| RCEP B | 2022 | 2022 | 9 | B!D10451 |
| RCEP B | 2023 | 2023 | 8 | B!E10451 |
| RCEP B | 2024 | 2024 | 7 | B!F10451 |
| RCEP B | 2025 | 2025 | 6 | B!G10451 |
| RCEP B | 2026 | 2026 | 5 | B!H10451 |
| RCEP B | 2027 | 2027 | 4 | B!I10451 |
| RCEP C | 2022 | 2022 | 9 | C!D10451 |
| RCEP C | 2023 | 2023 | 8 | C!E10451 |
| RCEP C | 2024 | 2024 | 7 | C!F10451 |
| RCEP C | 2025 | 2025 | 6 | C!G10451 |
| RCEP C | 2026 | 2026 | 5 | C!H10451 |
| RCEP C | 2027 | 2027 | 4 | C!I10451 |
| RCEP D | 2022 | 2022 | 9,1 | D!D10450 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,2 | D!E10450 |
| RCEP D | 2024 | 2024 | 7,3 | D!F10450 |
| RCEP D | 2025 | 2025 | 6,4 | D!G10450 |
| RCEP D | 2026 | 2026 | 5,5 | D!H10450 |
| RCEP D | 2027 | 2027 | 4,5 | D!I10450 |
| RCEP E | 2022 | 2022 | 9 | E!D10454 |
| RCEP E | 2023 | 2023 | 8 | E!E10454 |
| RCEP E | 2024 | 2024 | 7 | E!F10454 |
| RCEP E | 2025 | 2025 | 6 | E!G10454 |
| RCEP E | 2026 | 2026 | 5 | E!H10454 |
| RCEP E | 2027 | 2027 | 4 | E!I10454 |
| RCEP F | 2022 | 2022 | 9 | F!D10451 |
| RCEP F | 2023 | 2023 | 8 | F!E10451 |
| RCEP F | 2024 | 2024 | 7 | F!F10451 |
| RCEP F | 2025 | 2025 | 6 | F!G10451 |
| RCEP F | 2026 | 2026 | 5 | F!H10451 |
| RCEP F | 2027 | 2027 | 4 | F!I10451 |
| VIFTA | 2024 | 2024 | 10 | VI!F9666 |
| VIFTA | 2025 | 2025 | 10 | VI!G9666 |
| VIFTA | 2026 | 2026 | 10 | VI!H9666 |
| VIFTA | 2027 | 2027 | 10 | VI!I9666 |

## Asesoría y advertencias

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "1,8; M: 2,7" has a general 1,8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%, VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7210.61 has 6 lines; 7210.61.92 is distinguished from its siblings by: Other, corrugated. | 7210.61.11 Of a thickness not exceeding 1.2 mm; 7210.61.12 Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm; 7210.61.19 Other; 7210.61.91 Of a thickness not exceeding 1.2 mm; 7210.61.99 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 đã được dát phủ, mạ hoặc tráng; Sản phẩm thép kỹ thuật điện, thép gió > Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, đã được dát phủ, mạ hoặc tráng. Gồm: Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng thiếc; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng chì kể cả hợp kim chì thiếc; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng kẽm bằng phương pháp điện phân; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng kẽm bằng phương pháp khác; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng oxit crôm hoặc bằng crôm và oxit crôm; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được mạ hoặc tráng nhôm; Thép không hợp kim cuộn phẳng có chiều rộng ≥ 600mm, được sơn, quét vecni hoặc phủ plastic (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 7210.61.92. 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 10% for 7210.61.92 was checked against BT2026 (cell BT2026!N11118), 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 |

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.