Vietnam Tariff Intelligence

Detalle del SA 7210.61.92

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	01/11/2026 14:34:24
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.