

Detalle del SA 7216.21.90

|                        |                                                                                                                                                                                                        |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7216.21.90                                                                                                                                                                                             |
| Descripción            | Angles, shapes and sections of iron or non-alloy steel / - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: / - - L sections: / - - - Other |
| Unidad                 | kg                                                                                                                                                                                                     |
| Generado               | 01/11/2026 01:12:58                                                                                                                                                                                    |
| 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/72162190/">https://vietnamtariff.com/hs-code/72162190/</a>                                                                                                  |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------------|------------|---------------|
| Derecho de importación ordinario | 22.5            | 22,5%                 | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K11320 |
| Preferencial (NMF)               | 15              | 15%                   | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N11320 |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q11320 |
| 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 |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |             |                |                            |                                        |                                   |                |            |
|----------------|-------------|----------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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-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 |
| 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 |
| VKFTA          | 10          | 10%            | Arancel consolidado BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12          | 12%            | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| ACFTA          | 15          | 15%            | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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       |
| VCFTA   | 30 | 30%           | Arancel consolidado BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Ad valorem      |
| AKFTA   | 32 | 32%           | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Ad valorem      |
| AANZFTA | *  | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | No elegible (*) |
| AHKFTA  | *  | * no elegible | Arancel consolidado BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA   | *  | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | No elegible (*) |
| VIFTA   | *  | * no elegible | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)      | 131/2024/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) |      | 15              | AC!E10639 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E10590 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F10590 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G10590 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H10590 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I10590 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J10590 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E10642 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F10642 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G10642 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H10642 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I10642   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J10642   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E10643   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F10643   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G10643   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H10643   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I10643   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J10643   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 32              | AK!F10644   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AANZ!H10596 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F10602   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G10602   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H10602   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I10602   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J10602   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K10602   |
| VKFTA   | 2022                                   | 2022 | 10              | VK!E10629   |
| VKFTA   | 2023                                   | 2023 | 10              | VK!F10629   |
| VKFTA   | 2024                                   | 2024 | 10              | VK!G10629   |
| VKFTA   | 2025                                   | 2025 | 10              | VK!H10629   |
| VKFTA   | 2026                                   | 2026 | 10              | VK!I10629   |
| VKFTA   | 2027                                   | 2027 | 10              | VK!J10629   |
| VCFTA   | 2022                                   | 2022 | 37              | VC!D10680   |
| VCFTA   | 2023                                   | 2023 | 37              | VC!E10680   |
| VCFTA   | 2024                                   | 2024 | 30              | VC!F10680   |
| VCFTA   | 2025                                   | 2025 | 30              | VC!G10680   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 30              | VC!H10680    |
| VCFTA   | 2027    | 2027 | 30              | VC!I10680    |
| VN-EAEU | 2022    | 2022 | 2,7             | EAV!D10665   |
| VN-EAEU | 2023    | 2023 | 1,8             | EAV!E10665   |
| VN-EAEU | 2024    | 2024 | 0,9             | EAV!F10665   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G10665   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H10665   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I10665   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D10665   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E10665   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F10665   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G10665   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H10665   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I10665   |
| EVFTA   | 2022    | 2022 | 7,2             | EV-NK!D10682 |
| EVFTA   | 2023    | 2023 | 6,3             | EV-NK!E10682 |
| EVFTA   | 2024    | 2024 | 5,4             | EV-NK!F10682 |
| EVFTA   | 2025    | 2025 | 4,5             | EV-NK!G10682 |
| EVFTA   | 2026    | 2026 | 3,6             | EV-NK!H10682 |
| EVFTA   | 2027    | 2027 | 2,7             | EV-NK!I10682 |
| UKVFTA  | 2022    | 2022 | 7,2             | UKV!D10681   |
| UKVFTA  | 2023    | 2023 | 6,3             | UKV!E10681   |
| UKVFTA  | 2024    | 2024 | 5,4             | UKV!F10681   |
| UKVFTA  | 2025    | 2025 | 4,5             | UKV!G10681   |
| UKVFTA  | 2026    | 2026 | 3,6             | UKV!H10681   |
| UKVFTA  | 2027    | 2027 | 2,7             | UKV!I10681   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 6,3             | CPTPP!D10628   |
| CPTPP  | (II)    | 2022 (DERIVED) | 5,4             | CPTPP!E10628   |
| CPTPP  | (III)   | 2023 (DERIVED) | 4,5             | CPTPP!F10628   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 3,6             | CPTPP!G10628   |
| CPTPP  | (V)     | 2025 (DERIVED) | 2,7             | CPTPP!H10628   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 1,8             | CPTPP!I10628   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0,9             | CPTPP!J10628   |
| RCEP A | 2022    | 2022           | 12              | RCEPT-A!D10665 |
| RCEP A | 2023    | 2023           | 12              | RCEPT-A!E10665 |
| RCEP A | 2024    | 2024           | 12              | RCEPT-A!F10665 |
| RCEP A | 2025    | 2025           | 12              | RCEPT-A!G10665 |
| RCEP A | 2026    | 2026           | 12              | RCEPT-A!H10665 |
| RCEP A | 2027    | 2027           | 12              | RCEPT-A!I10665 |
| RCEP B | 2022    | 2022           | 12              | B!D10665       |
| RCEP B | 2023    | 2023           | 12              | B!E10665       |
| RCEP B | 2024    | 2024           | 12              | B!F10665       |
| RCEP B | 2025    | 2025           | 12              | B!G10665       |
| RCEP B | 2026    | 2026           | 12              | B!H10665       |
| RCEP B | 2027    | 2027           | 12              | B!I10665       |
| RCEP C | 2022    | 2022           | 12              | C!D10665       |
| RCEP C | 2023    | 2023           | 12              | C!E10665       |
| RCEP C | 2024    | 2024           | 12              | C!F10665       |
| RCEP C | 2025    | 2025           | 12              | C!G10665       |
| RCEP C | 2026    | 2026           | 12              | C!H10665       |
| RCEP C | 2027    | 2027           | 12              | C!I10665       |
| RCEP D | 2022    | 2022           | 12              | D!D10664       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP D | 2023    | 2023 | 12              | D!E10664 |
| RCEP D | 2024    | 2024 | 12              | D!F10664 |
| RCEP D | 2025    | 2025 | 12              | D!G10664 |
| RCEP D | 2026    | 2026 | 12              | D!H10664 |
| RCEP D | 2027    | 2027 | 12              | D!!10664 |
| RCEP E | 2022    | 2022 | 12              | E!D10668 |
| RCEP E | 2023    | 2023 | 12              | E!E10668 |
| RCEP E | 2024    | 2024 | 12              | E!F10668 |
| RCEP E | 2025    | 2025 | 12              | E!G10668 |
| RCEP E | 2026    | 2026 | 12              | E!H10668 |
| RCEP E | 2027    | 2027 | 12              | E!!10668 |
| RCEP F | 2022    | 2022 | 12              | F!D10665 |
| RCEP F | 2023    | 2023 | 12              | F!E10665 |
| RCEP F | 2024    | 2024 | 12              | F!F10665 |
| RCEP F | 2025    | 2025 | 12              | F!G10665 |
| RCEP F | 2026    | 2026 | 12              | F!H10665 |
| RCEP F | 2027    | 2027 | 12              | F!!10665 |
| VIFTA  | 2024    | 2024 | *               | VI!F9868 |
| VIFTA  | 2025    | 2025 | *               | VI!G9868 |
| VIFTA  | 2026    | 2026 | *               | VI!H9868 |
| VIFTA  | 2027    | 2027 | *               | VI!!9868 |

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 |
| DOC-001 | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)                                                                                                                                                                                                                                                                                                             |                                                             | 2711/QĐ-BKHCN        | Prepare inspection/certification filings under the cited instruments before clearance.                       | Instrumento citado en la fuente; vigencia no verificada |
| 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                          | ACFTA 15%, VCFTA 30%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.                                                                                                                                                                                                                     | MFN 15%                                                     |                      | 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 7216.21 has 2 lines; 7216.21.90 is distinguished from its siblings by: Other.                                                                                                                                                                                                                                                                                           | 7216.21.10<br>Containing by weight less than 0.6% of carbon | 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 dạng thanh, que, dạng góc, khuôn hình cán nóng > Thép dạng góc, khuôn, hình (trừ vật liệu xây dựng và góc, khuôn, hình đã được hàn). Gồm: Thép không hợp kim dạng góc, khuôn, hình; Thép không gỉ dạng góc, khuôn, hình; Thép hợp kim khác dạng góc, khuôn, hình (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 7216.21.90. 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 15% for 7216.21.90 was checked against BT2026 (cell BT2026!N11320), 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) |
| Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)                                            |

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.