Vietnam Tariff Intelligence

Detalle del SA 7216.91.10

Código SA	7216.91.10
Descripción	Angles, shapes and sections of iron or non-alloy steel / - Other: / - - Cold-formed or cold-finished from flat-rolled products: / - - - Angles, other than slotted angles, containing by weight 0.6% or more of carbon
Unidad	kg
Generado	02/11/2026 13:12:57
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/72169110/

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!K11349
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N11349
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q11349
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 (-TH)	0% (excepto TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/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
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
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
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 (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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)		0	AC!E10668
ATIGA	2022	2022	0	AT!E10619
ATIGA	2023	2023	0	AT!F10619
ATIGA	2024	2024	0	AT!G10619
ATIGA	2025	2025	0	AT!H10619
ATIGA	2026	2026	0	AT!I10619
ATIGA	2027	2027	0	AT!J10619
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E10671
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F10671
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G10671
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H10671

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I10671
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J10671
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E10672
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F10672
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G10672
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H10672
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I10672
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J10672
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F10673
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H10625
AIFTA	30/12/2022	2022	*	AI!F10631
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10631
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10631
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10631
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10631
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10631
VKFTA	2022	2022	8	VK!E10658
VKFTA	2023	2023	8	VK!F10658
VKFTA	2024	2024	8	VK!G10658
VKFTA	2025	2025	8	VK!H10658
VKFTA	2026	2026	8	VK!I10658
VKFTA	2027	2027	8	VK!J10658
VCFTA	2022	2022	10	VC!D10709
VCFTA	2023	2023	10	VC!E10709
VCFTA	2024	2024	5	VC!F10709
VCFTA	2025	2025	5	VC!G10709

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	5	VC!H10709
VCFTA	2027	2027	5	VC!I10709
VN-EAEU	2022	2022	0	EAV!D10694
VN-EAEU	2023	2023	0	EAV!E10694
VN-EAEU	2024	2024	0	EAV!F10694
VN-EAEU	2025	2025	0	EAV!G10694
VN-EAEU	2026	2026	0	EAV!H10694
VN-EAEU	2027	2027	0	EAV!I10694
AHKFTA	2022	2022	*	AKH!D10694
AHKFTA	2023	2023	*	AKH!E10694
AHKFTA	2024	2024	*	AKH!F10694
AHKFTA	2025	2025	*	AKH!G10694
AHKFTA	2026	2026	*	AKH!H10694
AHKFTA	2027	2027	*	AKH!I10694
EVFTA	2022	2022	7,2	EV-NK!D10711
EVFTA	2023	2023	6,3	EV-NK!E10711
EVFTA	2024	2024	5,4	EV-NK!F10711
EVFTA	2025	2025	4,5	EV-NK!G10711
EVFTA	2026	2026	3,6	EV-NK!H10711
EVFTA	2027	2027	2,7	EV-NK!I10711
UKVFTA	2022	2022	7,2	UKV!D10710
UKVFTA	2023	2023	6,3	UKV!E10710
UKVFTA	2024	2024	5,4	UKV!F10710
UKVFTA	2025	2025	4,5	UKV!G10710
UKVFTA	2026	2026	3,6	UKV!H10710
UKVFTA	2027	2027	2,7	UKV!I10710

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D10657
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E10657
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F10657
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G10657
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H10657
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I10657
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J10657
RCEP A	2022	2022	9	RCEPT-A!D10694
RCEP A	2023	2023	8	RCEPT-A!E10694
RCEP A	2024	2024	7	RCEPT-A!F10694
RCEP A	2025	2025	6	RCEPT-A!G10694
RCEP A	2026	2026	5	RCEPT-A!H10694
RCEP A	2027	2027	4	RCEPT-A!I10694
RCEP B	2022	2022	9	B!D10694
RCEP B	2023	2023	8	B!E10694
RCEP B	2024	2024	7	B!F10694
RCEP B	2025	2025	6	B!G10694
RCEP B	2026	2026	5	B!H10694
RCEP B	2027	2027	4	B!I10694
RCEP C	2022	2022	9	C!D10694
RCEP C	2023	2023	8	C!E10694
RCEP C	2024	2024	7	C!F10694
RCEP C	2025	2025	6	C!G10694
RCEP C	2026	2026	5	C!H10694
RCEP C	2027	2027	4	C!I10694
RCEP D	2022	2022	9,1	D!D10693

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E10693
RCEP D	2024	2024	7,3	D!F10693
RCEP D	2025	2025	6,4	D!G10693
RCEP D	2026	2026	5,5	D!H10693
RCEP D	2027	2027	4,5	D!I10693
RCEP E	2022	2022	9	E!D10697
RCEP E	2023	2023	8	E!E10697
RCEP E	2024	2024	7	E!F10697
RCEP E	2025	2025	6	E!G10697
RCEP E	2026	2026	5	E!H10697
RCEP E	2027	2027	4	E!I10697
RCEP F	2022	2022	9	F!D10694
RCEP F	2023	2023	8	F!E10694
RCEP F	2024	2024	7	F!F10694
RCEP F	2025	2025	6	F!G10694
RCEP F	2026	2026	5	F!H10694
RCEP F	2027	2027	4	F!I10694
VIFTA	2024	2024	*	VI!F9897
VIFTA	2025	2025	*	VI!G9897
VIFTA	2026	2026	*	VI!H9897
VIFTA	2027	2027	*	VI!I9897

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7216.91 has 2 lines; 7216.91.10 is distinguished from its siblings by: Angles, other than slotted angles, containing by weight 0.6% or more of carbon.	7216.91.90 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 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 7216.91.10. 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 7216.91.10 was checked against BT2026 (cell BT2026!N11349), 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.