Vietnam Tariff Intelligence

Detalle del SA 7308.40.90

Código SA	7308.40.90
Descripción	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel / - Equipment for scaffolding, shuttering, propping or pit-propping: / - - Other
Unidad	kg
Generado	03/11/2026 23:22:45
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/73084090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K11730
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N11730
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q11730
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

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, MM)	0% (excepto KH, ID, MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	1.7	1,7%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E11071
ATIGA	2022	2022	0	AT!E11014
ATIGA	2023	2023	0	AT!F11014
ATIGA	2024	2024	0	AT!G11014
ATIGA	2025	2025	0	AT!H11014
ATIGA	2026	2026	0	AT!I11014
ATIGA	2027	2027	0	AT!J11014
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E11066
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F11066
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G11066
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H11066

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I11066
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J11066
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E11067
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F11067
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G11067
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H11067
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I11067
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J11067
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F11068
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H11020
AIFTA	30/12/2022	2022	0	AI!F11026
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G11026
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H11026
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I11026
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J11026
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K11026
VKFTA	2022	2022	0	VK!E11055
VKFTA	2023	2023	0	VK!F11055
VKFTA	2024	2024	0	VK!G11055
VKFTA	2025	2025	0	VK!H11055
VKFTA	2026	2026	0	VK!I11055
VKFTA	2027	2027	0	VK!J11055
VCFTA	2022	2022	0	VC!D11104
VCFTA	2023	2023	0	VC!E11104
VCFTA	2024	2024	0	VC!F11104
VCFTA	2025	2025	0	VC!G11104

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H11104
VCFTA	2027	2027	0	VC!I11104
VN-EAEU	2022	2022	0	EAV!D11089
VN-EAEU	2023	2023	0	EAV!E11089
VN-EAEU	2024	2024	0	EAV!F11089
VN-EAEU	2025	2025	0	EAV!G11089
VN-EAEU	2026	2026	0	EAV!H11089
VN-EAEU	2027	2027	0	EAV!I11089
AHKFTA	2022	2022	2	AKH!D11089
AHKFTA	2023	2023	1	AKH!E11089
AHKFTA	2024	2024	1	AKH!F11089
AHKFTA	2025	2025	1	AKH!G11089
AHKFTA	2026	2026	1	AKH!H11089
AHKFTA	2027	2027	0	AKH!I11089
EVFTA	2022	2022	0	EV-NK!D11106
EVFTA	2023	2023	0	EV-NK!E11106
EVFTA	2024	2024	0	EV-NK!F11106
EVFTA	2025	2025	0	EV-NK!G11106
EVFTA	2026	2026	0	EV-NK!H11106
EVFTA	2027	2027	0	EV-NK!I11106
UKVFTA	2022	2022	0	UKV!D11105
UKVFTA	2023	2023	0	UKV!E11105
UKVFTA	2024	2024	0	UKV!F11105
UKVFTA	2025	2025	0	UKV!G11105
UKVFTA	2026	2026	0	UKV!H11105
UKVFTA	2027	2027	0	UKV!I11105

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D11052
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E11052
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F11052
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G11052
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H11052
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I11052
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J11052
RCEP A	2022	2022	0	RCEPT-A!D11089
RCEP A	2023	2023	0	RCEPT-A!E11089
RCEP A	2024	2024	0	RCEPT-A!F11089
RCEP A	2025	2025	0	RCEPT-A!G11089
RCEP A	2026	2026	0	RCEPT-A!H11089
RCEP A	2027	2027	0	RCEPT-A!I11089
RCEP B	2022	2022	0	B!D11089
RCEP B	2023	2023	0	B!E11089
RCEP B	2024	2024	0	B!F11089
RCEP B	2025	2025	0	B!G11089
RCEP B	2026	2026	0	B!H11089
RCEP B	2027	2027	0	B!I11089
RCEP C	2022	2022	0	C!D11089
RCEP C	2023	2023	0	C!E11089
RCEP C	2024	2024	0	C!F11089
RCEP C	2025	2025	0	C!G11089
RCEP C	2026	2026	0	C!H11089
RCEP C	2027	2027	0	C!I11089
RCEP D	2022	2022	0	D!D11088

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E11088
RCEP D	2024	2024	0	D!F11088
RCEP D	2025	2025	0	D!G11088
RCEP D	2026	2026	0	D!H11088
RCEP D	2027	2027	0	D!I11088
RCEP E	2022	2022	0	E!D11092
RCEP E	2023	2023	0	E!E11092
RCEP E	2024	2024	0	E!F11092
RCEP E	2025	2025	0	E!G11092
RCEP E	2026	2026	0	E!H11092
RCEP E	2027	2027	0	E!I11092
RCEP F	2022	2022	0	F!D11089
RCEP F	2023	2023	0	F!E11089
RCEP F	2024	2024	0	F!F11089
RCEP F	2025	2025	0	F!G11089
RCEP F	2026	2026	0	F!H11089
RCEP F	2027	2027	0	F!I11089
VIFTA	2024	2024	2.6	VI!F10271
VIFTA	2025	2025	2.1	VI!G10271
VIFTA	2026	2026	1.7	VI!H10271
VIFTA	2027	2027	1.3	VI!I10271

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): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7308.40 has 2 lines; 7308.40.90 is distinguished from its siblings by: Other.	7308.40.10 Prefabricated modular type joined by shear connectors	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 "8/10".		181/2025/NĐ-CP	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 7308.40.90. 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 3% for 7308.40.90 was checked against BT2026 (cell BT2026!N11730), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.