

Detalle del SA 7410.12.00

|                        |                                                                                                                                                                                                                   |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 7410.12.00                                                                                                                                                                                                        |
| Descripción            | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm / - Not backed: / - - Of copper alloys |
| Unidad                 | kg                                                                                                                                                                                                                |
| Generado               | 31/10/2026 14:03:30                                                                                                                                                                                               |
| 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/74101200/">https://vietnamtariff.com/hs-code/74101200/</a>                                                                                                             |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica        | vigente    | Fuente         |
|----------------------------------|-----------------|-----------------------|----------------------|------------|----------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K12065  |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N12065  |
| IVA                              | 10/8            | 10 / 8 (varios tipos) | 174/2025/NĐ-CP - PL1 |            | BT2026!Q12065  |
| Impuesto especial al consumo     |                 | Sin datos             |                      |            |                |
| Impuesto ambiental               |                 | Sin datos             |                      |            |                |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP        | 2023-05-31 | BT2026!CJ12065 |
| 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 |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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 | 0% | 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>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!E11408 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E11351 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F11351 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G11351 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H11351 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I11351 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J11351 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E11403 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F11403 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G11403 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H11403 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I11403   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J11403   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E11404   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F11404   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G11404   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H11404   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I11404   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J11404   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F11407   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H11357 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F11363   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G11363   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H11363   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I11363   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J11363   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K11363   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E11396   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F11396   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G11396   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H11396   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I11396   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J11396   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D11441   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E11441   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F11441   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G11441   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H11441    |
| VCFTA   | 2027    | 2027 | 0               | VC!I11441    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D11426   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E11426   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F11426   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G11426   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H11426   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I11426   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D11426   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E11426   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F11426   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G11426   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H11426   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I11426   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D11443 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E11443 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F11443 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G11443 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H11443 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I11443 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D11442   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E11442   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F11442   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G11442   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H11442   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I11442   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D11389   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E11389   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F11389   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G11389   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H11389   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I11389   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J11389   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D11426 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E11426 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F11426 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G11426 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H11426 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I11426 |
| RCEP B | 2022    | 2022           | 0               | B!D11426       |
| RCEP B | 2023    | 2023           | 0               | B!E11426       |
| RCEP B | 2024    | 2024           | 0               | B!F11426       |
| RCEP B | 2025    | 2025           | 0               | B!G11426       |
| RCEP B | 2026    | 2026           | 0               | B!H11426       |
| RCEP B | 2027    | 2027           | 0               | B!I11426       |
| RCEP C | 2022    | 2022           | 0               | C!D11426       |
| RCEP C | 2023    | 2023           | 0               | C!E11426       |
| RCEP C | 2024    | 2024           | 0               | C!F11426       |
| RCEP C | 2025    | 2025           | 0               | C!G11426       |
| RCEP C | 2026    | 2026           | 0               | C!H11426       |
| RCEP C | 2027    | 2027           | 0               | C!I11426       |
| RCEP D | 2022    | 2022           | 0               | D!D11425       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E11425  |
| RCEP D | 2024    | 2024 | 0               | D!F11425  |
| RCEP D | 2025    | 2025 | 0               | D!G11425  |
| RCEP D | 2026    | 2026 | 0               | D!H11425  |
| RCEP D | 2027    | 2027 | 0               | D!!11425  |
| RCEP E | 2022    | 2022 | 0               | E!D11429  |
| RCEP E | 2023    | 2023 | 0               | E!E11429  |
| RCEP E | 2024    | 2024 | 0               | E!F11429  |
| RCEP E | 2025    | 2025 | 0               | E!G11429  |
| RCEP E | 2026    | 2026 | 0               | E!H11429  |
| RCEP E | 2027    | 2027 | 0               | E!!11429  |
| RCEP F | 2022    | 2022 | 0               | F!D11426  |
| RCEP F | 2023    | 2023 | 0               | F!E11426  |
| RCEP F | 2024    | 2024 | 0               | F!F11426  |
| RCEP F | 2025    | 2025 | 0               | F!G11426  |
| RCEP F | 2026    | 2026 | 0               | F!H11426  |
| RCEP F | 2027    | 2027 | 0               | F!!11426  |
| VIFTA  | 2024    | 2024 | 0               | VI!F10581 |
| VIFTA  | 2025    | 2025 | 0               | VI!G10581 |
| VIFTA  | 2026    | 2026 | 0               | VI!H10581 |
| VIFTA  | 2027    | 2027 | 0               | VI!!10581 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                                        |  |                                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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 |
| 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: Đồng > Bán thành phẩm bằng chì, kẽm, thiếc hoặc hợp kim của chúng. (Tham chiếu mã HS 2 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 7410.12.00. 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 0% for 7410.12.00 was checked against BT2026 (cell BT2026!N12065), 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 HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |

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.